

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Addison Park District**

Unit Code: **022/010/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,331,329

Equalized Assessed Valuation:

\$1,186,157,068

Population:

35,914

Employees:

Full Time:

27

Part Time:

225

Salaries Paid:

\$2,108,890

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$1,173,251	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$33	\$66	\$35
Revenue Collected During FY 06:	\$5,140,112	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,775,273	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$143	\$178	\$140
Per Capita Expenditures:	\$133	\$169	\$133
Revenues over (under) Expenditures:	\$364,839	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-17.56%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$838,412	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$23	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,839,607	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,688,803	\$9,269,170	\$5,890,393
Per Capita Debt:	\$437	\$317	\$198
General Obligation Debt over EAV:	1.06%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12

County: EDWARDS

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$115,000

Equalized Assessed Valuation:

\$17,765,283

Population:

1,933

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$17,329

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$87,253	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$45	\$52	\$18
Revenue Collected During FY 06:	\$85,872	\$208,320	\$122,676
Expenditures During FY 06:	\$108,010	\$210,288	\$127,465
Per Capita Revenue:	\$44	\$72	\$37
Per Capita Expenditures:	\$56	\$68	\$36
Revenues over (under) Expenditures:	-\$22,138	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	60.29%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$65,115	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$34	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12**

County: **MERCER**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$229,565

Equalized Assessed Valuation:

\$28,681,641

Population:

3,400

Employees:

Full Time:

Part Time:

23

Salaries Paid:

\$27,370

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$30,245	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$153,638	\$208,320	\$122,676
Expenditures During FY 06:	\$168,854	\$210,288	\$127,465
Per Capita Revenue:	\$45	\$72	\$37
Per Capita Expenditures:	\$50	\$68	\$36
Revenues over (under) Expenditures:	-\$15,216	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	8.90%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,029	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$4	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$15,029	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Allin Township Park District

Unit Code: 064/001/12 County: MCLEAN

Fiscal Year End: 12/31/2006

Accounting Method: Cash

Appropriation or Budget: \$75,750

Equalized Assessed Valuation: \$15,766,141

Population: 1,047

Employees:

Full Time:

Part Time: 8

Salaries Paid: \$14,922

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$29,715	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$28	\$52	\$18
Revenue Collected During FY 06:	\$48,337	\$208,320	\$122,676
Expenditures During FY 06:	\$57,902	\$210,288	\$127,465
Per Capita Revenue:	\$46	\$72	\$37
Per Capita Expenditures:	\$55	\$68	\$36
Revenues over (under) Expenditures:	-\$9,565	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	34.80%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,150	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$19	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,950	\$211,143	\$
Per Capita Debt:	\$4	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,217,342

Equalized Assessed Valuation:

\$698,185,584

Population:

19,000

Employees:

Full Time:

19

Part Time:

220

Salaries Paid:

\$1,236,267

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$528,315	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$28	\$66	\$35
Revenue Collected During FY 06:	\$2,201,619	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,256,010	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$116	\$178	\$140
Per Capita Expenditures:	\$119	\$169	\$133
Revenues over (under) Expenditures:	-\$54,391	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	22.02%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$496,722	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$26	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,532,693	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,485,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$183	\$317	\$198
General Obligation Debt over EAV:	0.50%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,359,779	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$177	\$42	\$
Revenue Collected During FY 06:	\$924,961	\$695,165	\$
Expenditures During FY 06:	\$897,618	\$712,913	\$
Per Capita Revenue:	\$49	\$21	\$
Per Capita Expenditures:	\$47	\$22	\$
Operating Income (loss):	\$27,343	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	174.19%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,563,521	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$82	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,861,874**

Equalized Assessed Valuation: **\$2,437,564,371**

Population: **76,943**

Employees:

Full Time: **96**

Part Time: **1,302**

Salaries Paid: **\$9,376,546**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$8,362,868	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$109	\$66	\$35
Revenue Collected During FY 06:	\$15,986,630	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$14,760,299	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$208	\$178	\$140
Per Capita Expenditures:	\$192	\$169	\$133
Revenues over (under) Expenditures:	\$1,226,331	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	64.97%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$9,589,199	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$125	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,046,703	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$18,221,433	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$32,092,444	\$9,269,170	\$5,890,393
Per Capita Debt:	\$417	\$317	\$198
General Obligation Debt over EAV:	1.22%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$6,606,004	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$86	\$42	\$
Revenue Collected During FY 06:	\$2,191,736	\$695,165	\$
Expenditures During FY 06:	\$2,219,473	\$712,913	\$
Per Capita Revenue:	\$28	\$21	\$
Per Capita Expenditures:	\$29	\$22	\$
Operating Income (loss):	-\$27,737	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	292.26%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$6,486,624	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$84	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$48,650**

Equalized Assessed Valuation: **\$13,565,804**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$5,704	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$6	\$52	\$18
Revenue Collected During FY 06:	\$36,620	\$208,320	\$122,676
Expenditures During FY 06:	\$34,447	\$210,288	\$127,465
Per Capita Revenue:	\$37	\$72	\$37
Per Capita Expenditures:	\$34	\$68	\$36
Revenues over (under) Expenditures:	\$2,173	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	22.87%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$7,877	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$7,876	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: **021/010/12**

County: **DOUGLAS**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$200,344

Equalized Assessed Valuation:

\$28,955,294

Population:

2,200

Employees:

Full Time:

Part Time:

23

Salaries Paid:

\$42,115

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$32,007	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$167,275	\$208,320	\$122,676
Expenditures During FY 06:	\$151,314	\$210,288	\$127,465
Per Capita Revenue:	\$76	\$72	\$37
Per Capita Expenditures:	\$69	\$68	\$36
Revenues over (under) Expenditures:	\$15,961	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	31.70%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$47,968	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$22	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$47,968	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Astoria Park District

Unit Code: 029/005/12

County: Fulton

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$8,250

Equalized Assessed Valuation:

\$6,000,000

Population:

1,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$8,233	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$7	\$52	\$18
Revenue Collected During FY 06:	\$25,159	\$208,320	\$122,676
Expenditures During FY 06:	\$24,196	\$210,288	\$127,465
Per Capita Revenue:	\$21	\$72	\$37
Per Capita Expenditures:	\$20	\$68	\$36
Revenues over (under) Expenditures:	\$963	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	38.01%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$9,196	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Atlanta Memorial Park District

Unit Code: 054/010/12 County: LOGAN

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$59,500

Equalized Assessed Valuation: \$32,010,532

Population: 2,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$11,565

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$34,303	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$17	\$52	\$18
Revenue Collected During FY 06:	\$47,688	\$208,320	\$122,676
Expenditures During FY 06:	\$58,342	\$210,288	\$127,465
Per Capita Revenue:	\$24	\$72	\$37
Per Capita Expenditures:	\$29	\$68	\$36
Revenues over (under) Expenditures:	-\$10,654	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	40.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,649	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$23,649	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Bailey Park District

Unit Code: 001/005/12

County: ADAMS

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$14,500

Equalized Assessed Valuation:

\$8,818,247

Population:

1,244

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$10,878	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$15,662	\$208,320	\$122,676
Expenditures During FY 06:	\$11,373	\$210,288	\$127,465
Per Capita Revenue:	\$13	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$4,289	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	133.36%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,167	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Barrington Park District

Unit Code: 049/010/12

County: LAKE

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,694,497

Equalized Assessed Valuation:

\$610,138,557

Population:

10,270

Employees:

Full Time:

15

Part Time:

280

Salaries Paid:

\$1,709,421

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,780,577	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$173	\$66	\$35
Revenue Collected During FY 06:	\$4,085,266	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,723,186	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$398	\$178	\$140
Per Capita Expenditures:	\$363	\$169	\$133
Revenues over (under) Expenditures:	\$362,080	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	46.81%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,742,657	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$170	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,683,656	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$18,180,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$1,770	\$317	\$198
General Obligation Debt over EAV:	2.22%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Barrington-Countryside Park District**

Unit Code: **016/025/12** County: **COOK**

Fiscal Year End: **12/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$326,625**

Equalized Assessed Valuation: **\$410,553,414**

Population: **4,258**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$46,703**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$221,646	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$52	\$52	\$18
Revenue Collected During FY 06:	\$171,142	\$208,320	\$122,676
Expenditures During FY 06:	\$194,547	\$210,288	\$127,465
Per Capita Revenue:	\$40	\$72	\$37
Per Capita Expenditures:	\$46	\$68	\$36
Revenues over (under) Expenditures:	-\$23,405	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	101.90%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$198,241	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$47	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$198,241	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Bartlett Park District**

Unit Code: **016/030/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,719,809

Equalized Assessed Valuation:

\$1,031,259,465

Population:

39,377

Employees:

Full Time:

39

Part Time:

204

Salaries Paid:

\$2,862,491

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,456,357	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$88	\$66	\$35
Revenue Collected During FY 06:	\$7,105,924	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,789,310	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$180	\$178	\$140
Per Capita Expenditures:	\$147	\$169	\$133
Revenues over (under) Expenditures:	\$1,316,614	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	70.25%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,067,105	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$103	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,088,335	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,056,361	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$21,651,702	\$9,269,170	\$5,890,393
Per Capita Debt:	\$550	\$317	\$198
General Obligation Debt over EAV:	1.71%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$705,988	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$18	\$42	\$
Revenue Collected During FY 06:	\$264,298	\$695,165	\$
Expenditures During FY 06:	\$263,358	\$712,913	\$
Per Capita Revenue:	\$7	\$21	\$
Per Capita Expenditures:	\$7	\$22	\$
Operating Income (loss):	\$940	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	268.43%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$706,928	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$18	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Batavia Park District

Unit Code: 045/010/12

County: KANE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,027,478

Equalized Assessed Valuation:

\$915,641,784

Population:

25,281

Employees:

Full Time:

27

Part Time:

300

Salaries Paid:

\$2,027,843

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$831,462	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$33	\$66	\$35
Revenue Collected During FY 06:	\$5,282,890	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,008,021	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$209	\$178	\$140
Per Capita Expenditures:	\$198	\$169	\$133
Revenues over (under) Expenditures:	\$274,869	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	19.60%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$981,331	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$39	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$7,437,789	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$9,963,525	\$9,269,170	\$5,890,393
Per Capita Debt:	\$394	\$317	\$198
General Obligation Debt over EAV:	1.09%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12**

County: **CASS**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$518,600

Equalized Assessed Valuation:

\$49,195,160

Population:

8,400

Employees:

Full Time:

3

Part Time:

20

Salaries Paid:

\$168,963

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$99,765	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$12	\$52	\$18
Revenue Collected During FY 06:	\$335,937	\$208,320	\$122,676
Expenditures During FY 06:	\$414,688	\$210,288	\$127,465
Per Capita Revenue:	\$40	\$72	\$37
Per Capita Expenditures:	\$49	\$68	\$36
Revenues over (under) Expenditures:	-\$78,751	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	26.96%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$111,802	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$13	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$111,802	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$249,800	\$211,143	\$
Per Capita Debt:	\$30	\$51	\$
General Obligation Debt over EAV:	0.51%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Bedford Park District**

Unit Code: **016/040/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,290,367

Equalized Assessed Valuation:

\$499,984,148

Population:

1,400

Employees:

Full Time:

9

Part Time:

35

Salaries Paid:

\$575,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$716,799	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$512	\$66	\$35
Revenue Collected During FY 06:	\$1,372,718	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,740,895	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$981	\$178	\$140
Per Capita Expenditures:	\$1,243	\$169	\$133
Revenues over (under) Expenditures:	-\$368,177	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	20.69%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$360,188	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$257	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$328,287	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$166,575	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,288,539	\$9,269,170	\$5,890,393
Per Capita Debt:	\$2,349	\$317	\$198
General Obligation Debt over EAV:	0.45%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12**

County: **BOONE**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,976,584

Equalized Assessed Valuation:

\$664,747,331

Population:

6,000

Employees:

Full Time:

13

Part Time:

32,000

Salaries Paid:

\$1,281,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,206,117	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$201	\$66	\$35
Revenue Collected During FY 06:	\$2,445,093	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,598,060	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$408	\$178	\$140
Per Capita Expenditures:	\$433	\$169	\$133
Revenues over (under) Expenditures:	-\$152,967	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.54%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,053,150	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$176	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,452,085	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,035,633	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,455,689	\$9,269,170	\$5,890,393
Per Capita Debt:	\$909	\$317	\$198
General Obligation Debt over EAV:	0.14%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Bensenville Park District

Unit Code: 022/020/12

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,593,696

Equalized Assessed Valuation:

\$871,819,630

Population:

26,000

Employees:

Full Time:

41

Part Time:

279

Salaries Paid:

\$2,716,144

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$413,311	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$16	\$66	\$35
Revenue Collected During FY 06:	\$2,958,428	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,719,589	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$114	\$178	\$140
Per Capita Expenditures:	\$105	\$169	\$133
Revenues over (under) Expenditures:	\$238,839	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	22.42%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$609,813	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$23	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,116,690	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$9,291,526	\$9,269,170	\$5,890,393
Per Capita Debt:	\$357	\$317	\$198
General Obligation Debt over EAV:	0.17%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,488,283	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$96	\$42	\$
Revenue Collected During FY 06:	\$4,114,967	\$695,165	\$
Expenditures During FY 06:	\$4,035,881	\$712,913	\$
Per Capita Revenue:	\$158	\$21	\$
Per Capita Expenditures:	\$155	\$22	\$
Operating Income (loss):	\$79,086	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	63.61%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,567,376	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$99	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,917,036

Equalized Assessed Valuation:

\$503,738,744

Population:

37,000

Employees:

Full Time:

6

Part Time:

93

Salaries Paid:

\$616,848

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$241,721	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$7	\$66	\$35
Revenue Collected During FY 06:	\$1,466,281	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,390,995	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$40	\$178	\$140
Per Capita Expenditures:	\$38	\$169	\$133
Revenues over (under) Expenditures:	\$75,286	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	22.79%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$317,007	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$9	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$485,478	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$122,330	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,610,213	\$9,269,170	\$5,890,393
Per Capita Debt:	\$44	\$317	\$198
General Obligation Debt over EAV:	0.32%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12**

County: **KANE**

Fiscal Year End:

5/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$100,047

Equalized Assessed Valuation:

\$512,270

Population:

2,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$60,328	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$30	\$52	\$18
Revenue Collected During FY 06:	\$67,593	\$208,320	\$122,676
Expenditures During FY 06:	\$126,981	\$210,288	\$127,465
Per Capita Revenue:	\$34	\$72	\$37
Per Capita Expenditures:	\$63	\$68	\$36
Revenues over (under) Expenditures:	-\$59,388	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	0.74%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$940	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12**

County: **JO DAVIESS**

Fiscal Year End:

5/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$107,550

Equalized Assessed Valuation:

\$21,058,811

Population:

1,975

Employees:

Full Time:

Part Time:

24

Salaries Paid:

\$32,102

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$39,402	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$20	\$52	\$18
Revenue Collected During FY 06:	\$82,171	\$208,320	\$122,676
Expenditures During FY 06:	\$76,919	\$210,288	\$127,465
Per Capita Revenue:	\$42	\$72	\$37
Per Capita Expenditures:	\$39	\$68	\$36
Revenues over (under) Expenditures:	\$5,252	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	58.05%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$44,654	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$23	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,805,176**

Equalized Assessed Valuation: **\$1,000,736,428**

Population: **24,000**

Employees:

Full Time: **21**

Part Time: **69**

Salaries Paid: **\$1,573,987**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,914,404	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$80	\$66	\$35
Revenue Collected During FY 06:	\$3,700,603	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,210,861	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$154	\$178	\$140
Per Capita Expenditures:	\$134	\$169	\$133
Revenues over (under) Expenditures:	\$489,742	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	68.10%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,186,646	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$91	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$343,858	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,087,616	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,123,845	\$9,269,170	\$5,890,393
Per Capita Debt:	\$338	\$317	\$198
General Obligation Debt over EAV:	0.81%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Blue Island Park District**

Unit Code: **016/070/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,796,000

Equalized Assessed Valuation:

\$202,655,133

Population:

22,788

Employees:

Full Time:

6

Part Time:

130

Salaries Paid:

\$349,330

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$593,867	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 06:	\$1,391,190	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$806,112	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$61	\$178	\$140
Per Capita Expenditures:	\$35	\$169	\$133
Revenues over (under) Expenditures:	\$585,078	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	146.25%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,178,945	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$52	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,753,413	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$55,510	\$9,269,170	\$5,890,393
Per Capita Debt:	\$2	\$317	\$198
General Obligation Debt over EAV:	0.03%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: 099/010/12

County: WILL

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,686,828

Equalized Assessed Valuation:

\$2,042,070,177

Population:

70,512

Employees:

Full Time:

56

Part Time:

630

Salaries Paid:

\$4,631,004

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$2,472,440	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$35	\$66	\$35
Revenue Collected During FY 06:	\$10,865,896	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$9,888,349	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$154	\$178	\$140
Per Capita Expenditures:	\$140	\$169	\$133
Revenues over (under) Expenditures:	\$977,547	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	35.10%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,470,745	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$49	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,142,502	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,042,015	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$39,960,002	\$9,269,170	\$5,890,393
Per Capita Debt:	\$567	\$317	\$198
General Obligation Debt over EAV:	0.51%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$375,651	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$5	\$42	\$
Revenue Collected During FY 06:	\$1,000,513	\$695,165	\$
Expenditures During FY 06:	\$1,054,591	\$712,913	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$15	\$22	\$
Operating Income (loss):	-\$54,078	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	59.38%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$626,246	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$9	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Bourbonnais Park District

Unit Code: 046/005/12

County: KANKAKEE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,057,210

Equalized Assessed Valuation:

\$567,364,999

Population:

32,100

Employees:

Full Time:

20

Part Time:

119

Salaries Paid:

\$806,722

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,553,664	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$48	\$66	\$35
Revenue Collected During FY 06:	\$2,522,957	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,566,467	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$79	\$178	\$140
Per Capita Expenditures:	\$80	\$169	\$133
Revenues over (under) Expenditures:	-\$43,510	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	58.84%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,510,154	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$47	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$351,072	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$925,393	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,004,930	\$9,269,170	\$5,890,393
Per Capita Debt:	\$31	\$317	\$198
General Obligation Debt over EAV:	0.13%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12**

County: **Stark**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$10,000

Equalized Assessed Valuation:

\$4,677,484

Population:

700

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$20,616	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$29	\$52	\$18
Revenue Collected During FY 06:	\$14,254	\$208,320	\$122,676
Expenditures During FY 06:	\$9,637	\$210,288	\$127,465
Per Capita Revenue:	\$20	\$72	\$37
Per Capita Expenditures:	\$14	\$68	\$36
Revenues over (under) Expenditures:	\$4,617	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	261.83%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$25,233	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$36	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: **016/080/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,942,384

Equalized Assessed Valuation:

\$369,949,024

Population:

14,000

Employees:

Full Time:

12

Part Time:

20

Salaries Paid:

\$310,853

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$229,795	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$16	\$52	\$18
Revenue Collected During FY 06:	\$694,293	\$208,320	\$122,676
Expenditures During FY 06:	\$815,162	\$210,288	\$127,465
Per Capita Revenue:	\$50	\$72	\$37
Per Capita Expenditures:	\$58	\$68	\$36
Revenues over (under) Expenditures:	-\$120,869	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	13.36%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$108,926	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$1,587,074	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,075,000	\$211,143	\$
Per Capita Debt:	\$363	\$51	\$
General Obligation Debt over EAV:	1.37%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,030,041	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$74	\$5	\$
Revenue Collected During FY 06:	\$92,744	\$19,512	\$
Expenditures During FY 06:	\$170,300	\$22,697	\$
Per Capita Revenue:	\$7	\$2	\$
Per Capita Expenditures:	\$12	\$2	\$
Operating Income (loss):	-\$77,556	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	587.90%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$1,001,193	\$36,820	\$
Per Capita Ending Retained Earnings:	\$72	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,558,987

Equalized Assessed Valuation:

\$268,308,220

Population:

8,750

Employees:

Full Time:

4

Part Time:

55

Salaries Paid:

\$366,066

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$87,598	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 06:	\$884,415	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$808,440	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$101	\$178	\$140
Per Capita Expenditures:	\$92	\$169	\$133
Revenues over (under) Expenditures:	\$75,975	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	20.23%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$163,573	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$19	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,032,257	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$435,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$50	\$317	\$198
General Obligation Debt over EAV:	0.16%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12**

County: **DUPAGE**

Fiscal Year End:

5/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$25,560

Equalized Assessed Valuation:

\$57,743,311

Population:

1,031

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$25,981	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$25	\$52	\$18
Revenue Collected During FY 06:	\$53,600	\$208,320	\$122,676
Expenditures During FY 06:	\$22,292	\$210,288	\$127,465
Per Capita Revenue:	\$52	\$72	\$37
Per Capita Expenditures:	\$22	\$68	\$36
Revenues over (under) Expenditures:	\$31,308	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	256.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$57,289	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$56	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Buffalo Grove Park District

Unit Code: 016/100/12 **County:** COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,883,628

Equalized Assessed Valuation: \$1,594,385,941

Population: 43,100

Employees:

Full Time: 43

Part Time: 632

Salaries Paid: \$3,950,652

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,779,255	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$64	\$66	\$35
Revenue Collected During FY 06:	\$9,284,653	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$8,559,188	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$215	\$178	\$140
Per Capita Expenditures:	\$199	\$169	\$133
Revenues over (under) Expenditures:	\$725,465	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,275,174	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$76	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,901,426	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,284,584	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$19,935,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$463	\$317	\$198
General Obligation Debt over EAV:	1.13%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$130,086	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$3	\$42	\$
Revenue Collected During FY 06:	\$3,940,910	\$695,165	\$
Expenditures During FY 06:	\$3,719,210	\$712,913	\$
Per Capita Revenue:	\$91	\$21	\$
Per Capita Expenditures:	\$86	\$22	\$
Operating Income (loss):	\$221,700	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	15.58%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$579,555	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$13	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Burbank Park District**

Unit Code: **016/730/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,851,360

Equalized Assessed Valuation:

\$428,201,646

Population:

23,000

Employees:

Full Time:

8

Part Time:

100

Salaries Paid:

\$654,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,382,807	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$60	\$66	\$35
Revenue Collected During FY 06:	\$1,572,983	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,472,336	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$68	\$178	\$140
Per Capita Expenditures:	\$64	\$169	\$133
Revenues over (under) Expenditures:	\$100,647	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	100.76%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,483,454	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$64	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,350,237	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,420,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$105	\$317	\$198
General Obligation Debt over EAV:	0.57%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **KANE**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,852**

Equalized Assessed Valuation: **\$71,241,185**

Population: **1,600**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$10,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$33,146	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$34,296	\$208,320	\$122,676
Expenditures During FY 06:	\$35,406	\$210,288	\$127,465
Per Capita Revenue:	\$21	\$72	\$37
Per Capita Expenditures:	\$22	\$68	\$36
Revenues over (under) Expenditures:	-\$1,110	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	90.48%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$32,036	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$20	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: **022/035/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,808,228

Equalized Assessed Valuation:

\$646,916,750

Population:

7,200

Employees:

Full Time:

4

Part Time:

80

Salaries Paid:

\$622,631

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$683,927	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$95	\$66	\$35
Revenue Collected During FY 06:	\$1,536,548	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,487,877	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$213	\$178	\$140
Per Capita Expenditures:	\$207	\$169	\$133
Revenues over (under) Expenditures:	\$48,671	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	49.24%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$732,598	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$102	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,174,935	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,520,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$489	\$317	\$198
General Obligation Debt over EAV:	0.54%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12**

County: **MCDONOUGH**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$98,073

Equalized Assessed Valuation:

\$15,845,999

Population:

3,800

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$32,085

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$84,472	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$22	\$52	\$18
Revenue Collected During FY 06:	\$124,122	\$208,320	\$122,676
Expenditures During FY 06:	\$130,498	\$210,288	\$127,465
Per Capita Revenue:	\$33	\$72	\$37
Per Capita Expenditures:	\$34	\$68	\$36
Revenues over (under) Expenditures:	-\$6,376	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	59.84%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$78,096	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$21	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$78,096	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,543,924

Equalized Assessed Valuation:

\$257,104,299

Population:

10,000

Employees:

Full Time:

7

Part Time:

8

Salaries Paid:

\$542,231

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$16,474	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$2	\$66	\$35
Revenue Collected During FY 06:	\$1,039,720	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,039,470	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$104	\$178	\$140
Per Capita Expenditures:	\$104	\$169	\$133
Revenues over (under) Expenditures:	\$250	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-1.56%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$16,224	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$2	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$851,649	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,310,500	\$9,269,170	\$5,890,393
Per Capita Debt:	\$231	\$317	\$198
General Obligation Debt over EAV:	0.09%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12**

County: **OGLE**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$919,603

Equalized Assessed Valuation:

\$139,978,923

Population:

8,000

Employees:

Full Time:

5

Part Time:

40

Salaries Paid:

\$389,220

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$431,831	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$54	\$52	\$18
Revenue Collected During FY 06:	\$739,706	\$208,320	\$122,676
Expenditures During FY 06:	\$700,719	\$210,288	\$127,465
Per Capita Revenue:	\$92	\$72	\$37
Per Capita Expenditures:	\$88	\$68	\$36
Revenues over (under) Expenditures:	\$38,987	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	67.55%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$473,341	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$59	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$473,341	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$500,000	\$211,143	\$
Per Capita Debt:	\$63	\$51	\$
General Obligation Debt over EAV:	0.36%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Calumet Memorial Park District

Unit Code: 016/110/12 **County:** COOK

Fiscal Year End: 3/31/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,386,288

Equalized Assessed Valuation: \$577,016,109

Population: 44,000

Employees:

Full Time: 18

Part Time: 110

Salaries Paid: \$936,948

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$352,661	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$8	\$66	\$35
Revenue Collected During FY 06:	\$2,011,470	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,888,375	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$46	\$178	\$140
Per Capita Expenditures:	\$43	\$169	\$133
Revenues over (under) Expenditures:	\$123,095	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	25.19%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$475,756	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$11	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,277,017	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,520,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$35	\$317	\$198
General Obligation Debt over EAV:	0.26%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12**

County: **FULTON**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,342,764

Equalized Assessed Valuation:

\$116,374,495

Population:

13,500

Employees:

Full Time:

9

Part Time:

70

Salaries Paid:

\$565,046

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$564,301	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$42	\$66	\$35
Revenue Collected During FY 06:	\$1,330,906	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,393,510	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$99	\$178	\$140
Per Capita Expenditures:	\$103	\$169	\$133
Revenues over (under) Expenditures:	-\$62,604	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	36.06%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$502,565	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$37	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$47,726	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$502,565	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,710,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$201	\$317	\$198
General Obligation Debt over EAV:	2.33%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Carbondale Park District**

Unit Code: **039/010/12**

County: **JACKSON**

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,464,978

Equalized Assessed Valuation:

\$228,908,584

Population:

25,000

Employees:

Full Time:

22

Part Time:

116

Salaries Paid:

\$1,045,514

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$766,592	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$31	\$66	\$35
Revenue Collected During FY 06:	\$2,121,557	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,346,869	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$85	\$178	\$140
Per Capita Expenditures:	\$134	\$169	\$133
Revenues over (under) Expenditures:	-\$1,225,312	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-3.86%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$129,093	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$5	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$25,414	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$102,720	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,190,703	\$9,269,170	\$5,890,393
Per Capita Debt:	\$168	\$317	\$198
General Obligation Debt over EAV:	1.18%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Carlville Park District**

Unit Code: **056/010/12**

County: **MACOUPIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$533,500

Equalized Assessed Valuation:

\$52,299,388

Population:

5,000

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$78,497

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$23,570	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$5	\$52	\$18
Revenue Collected During FY 06:	\$230,282	\$208,320	\$122,676
Expenditures During FY 06:	\$214,853	\$210,288	\$127,465
Per Capita Revenue:	\$46	\$72	\$37
Per Capita Expenditures:	\$43	\$68	\$36
Revenues over (under) Expenditures:	\$15,429	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	18.15%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$38,999	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$38,999	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$77,500	\$211,143	\$
Per Capita Debt:	\$16	\$51	\$
General Obligation Debt over EAV:	0.15%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Carol Stream Park District

Unit Code: 022/050/12 County: DUPAGE

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,557,049

Equalized Assessed Valuation: \$1,433,927,972

Population: 47,250

Employees:

Full Time: 38

Part Time: 348

Salaries Paid: \$2,951,461

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,290,006	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$27	\$66	\$35
Revenue Collected During FY 06:	\$6,204,687	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,961,756	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$131	\$178	\$140
Per Capita Expenditures:	\$126	\$169	\$133
Revenues over (under) Expenditures:	\$242,931	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	24.85%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,481,482	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$31	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,165,846	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,881,288	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$17,545,415	\$9,269,170	\$5,890,393
Per Capita Debt:	\$371	\$317	\$198
General Obligation Debt over EAV:	1.22%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **SALINE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,400**

Equalized Assessed Valuation: **\$11,424,861**

Population: **2,268**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$2,352**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$64,167	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$28	\$52	\$18
Revenue Collected During FY 06:	\$31,853	\$208,320	\$122,676
Expenditures During FY 06:	\$27,198	\$210,288	\$127,465
Per Capita Revenue:	\$14	\$72	\$37
Per Capita Expenditures:	\$12	\$68	\$36
Revenues over (under) Expenditures:	\$4,655	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	253.04%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$68,822	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Carthage Park District

Unit Code: 034/010/12

County: HANCOCK

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$191,390

Equalized Assessed Valuation:

\$23,841,213

Population:

2,800

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$37,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$23,032	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$8	\$52	\$18
Revenue Collected During FY 06:	\$94,108	\$208,320	\$122,676
Expenditures During FY 06:	\$127,949	\$210,288	\$127,465
Per Capita Revenue:	\$34	\$72	\$37
Per Capita Expenditures:	\$46	\$68	\$36
Revenues over (under) Expenditures:	-\$33,841	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	4.84%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$6,191	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$6,191	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$255,000	\$211,143	\$
Per Capita Debt:	\$91	\$51	\$
General Obligation Debt over EAV:	1.07%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Cary Park District

Unit Code: 063/005/12

County: MCHENRY

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,519,500

Equalized Assessed Valuation:

\$668,268,537

Population:

26,000

Employees:

Full Time:

20

Part Time:

208

Salaries Paid:

\$1,470,007

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,374,840	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$130	\$66	\$35
Revenue Collected During FY 06:	\$4,316,792	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,212,074	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$166	\$178	\$140
Per Capita Expenditures:	\$124	\$169	\$133
Revenues over (under) Expenditures:	\$1,104,718	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	124.57%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,001,289	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$154	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,080,781	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$948,072	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$20,749,050	\$9,269,170	\$5,890,393
Per Capita Debt:	\$798	\$317	\$198
General Obligation Debt over EAV:	0.09%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$136,107	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$5	\$42	\$
Revenue Collected During FY 06:	\$1,789,845	\$695,165	\$
Expenditures During FY 06:	\$1,612,014	\$712,913	\$
Per Capita Revenue:	\$69	\$21	\$
Per Capita Expenditures:	\$62	\$22	\$
Operating Income (loss):	\$177,831	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	2.10%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$33,779	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$1	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$699,192

Equalized Assessed Valuation: \$101,279,953

Population: 3,400

Employees:

Full Time: 9

Part Time:

Salaries Paid: \$206,990

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$433,201	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$127	\$52	\$18
Revenue Collected During FY 06:	\$340,900	\$208,320	\$122,676
Expenditures During FY 06:	\$393,756	\$210,288	\$127,465
Per Capita Revenue:	\$100	\$72	\$37
Per Capita Expenditures:	\$116	\$68	\$36
Revenues over (under) Expenditures:	-\$52,856	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-123.44%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$486,057	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$143	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$1,125,189	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$550,000	\$211,143	\$
Per Capita Debt:	\$162	\$51	\$
General Obligation Debt over EAV:	0.54%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Champaign Park District

Unit Code: 010/010/12 County: CHAMPAIGN

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$19,103,925

Equalized Assessed Valuation: \$1,191,143,418

Population: 69,305

Employees:

Full Time: 70

Part Time: 135

Salaries Paid: \$3,905,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,066,271	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$88	\$66	\$35
Revenue Collected During FY 06:	\$9,133,424	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$7,692,074	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$132	\$178	\$140
Per Capita Expenditures:	\$111	\$169	\$133
Revenues over (under) Expenditures:	\$1,441,350	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	96.11%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$7,392,621	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$107	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,330,339	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,965,709	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,101,912	\$9,269,170	\$5,890,393
Per Capita Debt:	\$117	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$819,794	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$12	\$42	\$
Revenue Collected During FY 06:	\$197,436	\$695,165	\$
Expenditures During FY 06:	\$198,724	\$712,913	\$
Per Capita Revenue:	\$3	\$21	\$
Per Capita Expenditures:	\$3	\$22	\$
Operating Income (loss):	-\$1,288	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	411.88%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$818,506	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$12	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **WILL**

Fiscal Year End: **12/31/2006**

Accounting Method: **Combination**

Appropriation or Budget: **\$8,724,754**

Equalized Assessed Valuation: **\$511,773,217**

Population: **16,000**

Employees:

Full Time: **23**

Part Time: **281**

Salaries Paid: **\$1,836,436**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$162,066	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 06:	\$1,969,172	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,083,693	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$123	\$178	\$140
Per Capita Expenditures:	\$130	\$169	\$133
Revenues over (under) Expenditures:	-\$114,521	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	16.45%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$342,697	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$21	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$19,519	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$70,772	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,888,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$681	\$317	\$198
General Obligation Debt over EAV:	2.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$238,041	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$15	\$42	\$
Revenue Collected During FY 06:	\$1,749,685	\$695,165	\$
Expenditures During FY 06:	\$1,639,225	\$712,913	\$
Per Capita Revenue:	\$109	\$21	\$
Per Capita Expenditures:	\$102	\$22	\$
Operating Income (loss):	\$110,460	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	13.70%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$224,539	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$14	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **COLES**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$272,400**

Equalized Assessed Valuation: **\$191,217,995**

Population: **22,901**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$49,002**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$301,705	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$13	\$52	\$18
Revenue Collected During FY 06:	\$186,826	\$208,320	\$122,676
Expenditures During FY 06:	\$146,877	\$210,288	\$127,465
Per Capita Revenue:	\$8	\$72	\$37
Per Capita Expenditures:	\$6	\$68	\$36
Revenues over (under) Expenditures:	\$39,949	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	232.61%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$341,654	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$15	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,933	\$25,508	\$
Total Unrestricted Net Assets:	\$278,721	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Chenoa Park District**

Unit Code: **064/005/12**

County: **MCLEAN**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$52,824

Equalized Assessed Valuation:

\$25,775,867

Population:

2,400

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$12,624	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$5	\$52	\$18
Revenue Collected During FY 06:	\$40,559	\$208,320	\$122,676
Expenditures During FY 06:	\$50,429	\$210,288	\$127,465
Per Capita Revenue:	\$17	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	-\$9,870	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	5.46%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$2,754	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$1	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$2,754	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Chestnut-Beason Park District**

Unit Code: **054/015/12** County: **LOGAN**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,500**

Equalized Assessed Valuation: **\$24,500**

Population: **650**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$6,050**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$27,441	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$42	\$52	\$18
Revenue Collected During FY 06:	\$21,893	\$208,320	\$122,676
Expenditures During FY 06:	\$19,861	\$210,288	\$127,465
Per Capita Revenue:	\$34	\$72	\$37
Per Capita Expenditures:	\$31	\$68	\$36
Revenues over (under) Expenditures:	\$2,032	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	148.40%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$29,473	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$45	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,623,802**

Equalized Assessed Valuation: **\$297,947,866**

Population: **15,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$589,469**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$101,712	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$7	\$66	\$35
Revenue Collected During FY 06:	\$1,213,220	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,161,274	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$81	\$178	\$140
Per Capita Expenditures:	\$77	\$169	\$133
Revenues over (under) Expenditures:	\$51,946	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-4.29%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$49,766	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$3	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,414,718	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,898,036	\$9,269,170	\$5,890,393
Per Capita Debt:	\$260	\$317	\$198
General Obligation Debt over EAV:	0.10%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Chili Twp Park District

Unit Code: 034/015/12

County: HANCOCK

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$44,652

Equalized Assessed Valuation:

\$6,030,542

Population:

625

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$13,333

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$18,315	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$29	\$52	\$18
Revenue Collected During FY 06:	\$44,485	\$208,320	\$122,676
Expenditures During FY 06:	\$52,865	\$210,288	\$127,465
Per Capita Revenue:	\$71	\$72	\$37
Per Capita Expenditures:	\$85	\$68	\$36
Revenues over (under) Expenditures:	-\$8,380	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	18.79%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$9,935	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$16	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$21,000	\$211,143	\$
Per Capita Debt:	\$34	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Chillicothe Park District

Unit Code: 072/010/12

County: PEORIA

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,131,877

Equalized Assessed Valuation:

\$191,566,948

Population:

5,800

Employees:

Full Time:

2

Part Time:

33

Salaries Paid:

\$93,790

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,783,489	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$307	\$52	\$18
Revenue Collected During FY 06:	\$306,733	\$208,320	\$122,676
Expenditures During FY 06:	\$816,296	\$210,288	\$127,465
Per Capita Revenue:	\$53	\$72	\$37
Per Capita Expenditures:	\$141	\$68	\$36
Revenues over (under) Expenditures:	-\$509,563	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	216.96%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$1,771,027	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$305	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$20,000	\$25,508	\$
Total Unrestricted Net Assets:	\$670,729	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,995,000	\$211,143	\$
Per Capita Debt:	\$344	\$51	\$
General Obligation Debt over EAV:	0.26%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **DUPAGE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,783,715**

Equalized Assessed Valuation: **\$430,115,043**

Population: **8,047**

Employees:

Full Time: **7**

Part Time: **100**

Salaries Paid: **\$594,112**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$11,890	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$1	\$66	\$35
Revenue Collected During FY 06:	\$1,550,579	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,508,249	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$193	\$178	\$140
Per Capita Expenditures:	\$187	\$169	\$133
Revenues over (under) Expenditures:	\$42,330	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-0.10%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$1,564	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,244,527	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,815,900	\$9,269,170	\$5,890,393
Per Capita Debt:	\$226	\$317	\$198
General Obligation Debt over EAV:	0.42%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Clark County Park District

Unit Code: 012/020/12 County: CLARK

Fiscal Year End: 3/31/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,061,598

Equalized Assessed Valuation: \$114,492,822

Population: 12,832

Employees:

Full Time: 5

Part Time: 20

Salaries Paid: \$240,385

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$555,553	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$43	\$52	\$18
Revenue Collected During FY 06:	\$612,771	\$208,320	\$122,676
Expenditures During FY 06:	\$561,396	\$210,288	\$127,465
Per Capita Revenue:	\$48	\$72	\$37
Per Capita Expenditures:	\$44	\$68	\$36
Revenues over (under) Expenditures:	\$51,375	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	108.11%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$606,928	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$47	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$606,930	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12**

County: **MADISON**

Fiscal Year End:

4/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$10,870,735

Equalized Assessed Valuation:

\$492,234,076

Population:

32,954

Employees:

Full Time:

7

Part Time:

193

Salaries Paid:

\$734,029

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$48,028	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$1	\$66	\$35
Revenue Collected During FY 06:	\$1,535,303	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,629,044	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$47	\$178	\$140
Per Capita Expenditures:	\$49	\$169	\$133
Revenues over (under) Expenditures:	-\$93,741	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-2.81%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$45,713	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$1	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$109,990	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$507,101	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,980,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$333	\$317	\$198
General Obligation Debt over EAV:	0.20%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Coloma Park District

Unit Code: 098/010/12

County: WHITESIDE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,109,100

Equalized Assessed Valuation:

\$96,615,289

Population:

9,800

Employees:

Full Time:

6

Part Time:

32

Salaries Paid:

\$285,766

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$682,975	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$70	\$52	\$18
Revenue Collected During FY 06:	\$544,390	\$208,320	\$122,676
Expenditures During FY 06:	\$570,593	\$210,288	\$127,465
Per Capita Revenue:	\$56	\$72	\$37
Per Capita Expenditures:	\$58	\$68	\$36
Revenues over (under) Expenditures:	-\$26,203	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	124.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$713,164	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$73	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$713,164	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$225,000	\$211,143	\$
Per Capita Debt:	\$23	\$51	\$
General Obligation Debt over EAV:	0.23%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Colona Park District

Unit Code: 037/040/12

County: HENRY

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$57,450

Equalized Assessed Valuation:

\$81,828,758

Population:

8,000

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$30,669

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$95,982	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$12	\$52	\$18
Revenue Collected During FY 06:	\$58,259	\$208,320	\$122,676
Expenditures During FY 06:	\$62,107	\$210,288	\$127,465
Per Capita Revenue:	\$7	\$72	\$37
Per Capita Expenditures:	\$8	\$68	\$36
Revenues over (under) Expenditures:	-\$3,848	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	148.35%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$92,134	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Country Club Hills Park District

Unit Code: 016/180/12 **County:** COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,016,919

Equalized Assessed Valuation: \$193,129,011

Population: 16,740

Employees:

Full Time: 12

Part Time: 50

Salaries Paid: \$240,503

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$2,060,304	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$123	\$66	\$35
Revenue Collected During FY 06:	\$1,165,263	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$687,105	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$70	\$178	\$140
Per Capita Expenditures:	\$41	\$169	\$133
Revenues over (under) Expenditures:	\$478,158	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-230.26%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$1,582,146	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$95	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$2,809,202	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,295,620	\$9,269,170	\$5,890,393
Per Capita Debt:	\$316	\$317	\$198
General Obligation Debt over EAV:	2.74%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$37,383	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$2	\$42	\$
Revenue Collected During FY 06:	\$6,000	\$695,165	\$
Expenditures During FY 06:	\$48,020	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$3	\$22	\$
Operating Income (loss):	-\$42,020	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	-553.68%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$265,875	\$1,693,147	\$
Per Capita Ending Retained Earnings:	-\$16	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **OGLE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,113**

Equalized Assessed Valuation: **\$15,226,000**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$16,814	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$20,608	\$208,320	\$122,676
Expenditures During FY 06:	\$14,338	\$210,288	\$127,465
Per Capita Revenue:	\$26	\$72	\$37
Per Capita Expenditures:	\$18	\$68	\$36
Revenues over (under) Expenditures:	\$6,270	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	161.00%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,084	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$29	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$23,084	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Crete Park District

Unit Code: 099/020/12

County: WILL

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,515,600

Equalized Assessed Valuation:

\$164,269,127

Population:

7,712

Employees:

Full Time:

6

Part Time:

56

Salaries Paid:

\$381,172

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$93,474	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$12	\$52	\$18
Revenue Collected During FY 06:	\$779,801	\$208,320	\$122,676
Expenditures During FY 06:	\$754,546	\$210,288	\$127,465
Per Capita Revenue:	\$101	\$72	\$37
Per Capita Expenditures:	\$98	\$68	\$36
Revenues over (under) Expenditures:	\$25,255	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	15.74%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$118,729	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$15	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$113,432	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,361,210	\$211,143	\$
Per Capita Debt:	\$177	\$51	\$
General Obligation Debt over EAV:	0.50%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Crystal Lake Park District

Unit Code: 063/010/12 **County:** MCHENRY

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,462,125

Equalized Assessed Valuation: \$1,591,980,933

Population: 55,000

Employees:

Full Time: 70

Part Time: 530

Salaries Paid: \$4,326,749

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,295,800	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$42	\$66	\$35
Revenue Collected During FY 06:	\$7,980,398	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$7,154,982	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$145	\$178	\$140
Per Capita Expenditures:	\$130	\$169	\$133
Revenues over (under) Expenditures:	\$825,416	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	43.62%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,121,216	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$57	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$9,086,318	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,271,245	\$9,269,170	\$5,890,393
Per Capita Debt:	\$187	\$317	\$198
General Obligation Debt over EAV:	0.36%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,916,080	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$53	\$42	\$
Revenue Collected During FY 06:	\$1,703,271	\$695,165	\$
Expenditures During FY 06:	\$1,567,551	\$712,913	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$29	\$22	\$
Operating Income (loss):	\$135,720	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	194.69%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$3,051,800	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$55	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12**

County: **HANCOCK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$16,835

Equalized Assessed Valuation:

\$4,779,362

Population:

3,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$21,832	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$6	\$52	\$18
Revenue Collected During FY 06:	\$11,854	\$208,320	\$122,676
Expenditures During FY 06:	\$8,553	\$210,288	\$127,465
Per Capita Revenue:	\$3	\$72	\$37
Per Capita Expenditures:	\$2	\$68	\$36
Revenues over (under) Expenditures:	\$3,301	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	293.85%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$25,133	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$7	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Darien Park District

Unit Code: 022/065/12

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$6,673,152

Equalized Assessed Valuation:

\$761,529,397

Population:

25,000

Employees:

Full Time:

18

Part Time:

145

Salaries Paid:

\$1,158,324

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,580,809	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$63	\$66	\$35
Revenue Collected During FY 06:	\$2,015,407	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,687,601	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$81	\$178	\$140
Per Capita Expenditures:	\$68	\$169	\$133
Revenues over (under) Expenditures:	\$327,806	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	96.70%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,631,880	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$65	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,387,673	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,175,945	\$9,269,170	\$5,890,393
Per Capita Debt:	\$527	\$317	\$198
General Obligation Debt over EAV:	1.73%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$273,565	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$11	\$42	\$
Revenue Collected During FY 06:	\$2,540,171	\$695,165	\$
Expenditures During FY 06:	\$2,316,523	\$712,913	\$
Per Capita Revenue:	\$102	\$21	\$
Per Capita Expenditures:	\$93	\$22	\$
Operating Income (loss):	\$223,648	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	-2.15%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$49,917	\$1,693,147	\$
Per Capita Ending Retained Earnings:	-\$2	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Decatur Park District

Unit Code: 055/010/12

County: MACON

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,863,596

Equalized Assessed Valuation:

\$826,075,784

Population:

81,000

Employees:

Full Time:

95

Part Time:

176

Salaries Paid:

\$5,238,167

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,839,501	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$35	\$66	\$35
Revenue Collected During FY 06:	\$12,200,128	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$11,964,366	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$151	\$178	\$140
Per Capita Expenditures:	\$148	\$169	\$133
Revenues over (under) Expenditures:	\$235,762	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	26.16%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,130,378	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$39	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,113,085	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,857,913	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,372,220	\$9,269,170	\$5,890,393
Per Capita Debt:	\$190	\$317	\$198
General Obligation Debt over EAV:	0.59%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Deerfield Park District

Unit Code: 049/020/12

County: LAKE

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,938,210

Equalized Assessed Valuation:

\$1,126,021,249

Population:

19,471

Employees:

Full Time:

37

Part Time:

664

Salaries Paid:

\$4,086,395

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$7,010,542	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$360	\$66	\$35
Revenue Collected During FY 06:	\$8,311,033	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,815,006	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$427	\$178	\$140
Per Capita Expenditures:	\$350	\$169	\$133
Revenues over (under) Expenditures:	\$1,496,027	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	120.64%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$8,221,400	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$422	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$13,681,514	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,495,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$385	\$317	\$198
General Obligation Debt over EAV:	0.67%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,572,291	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$286	\$42	\$
Revenue Collected During FY 06:	\$2,283,188	\$695,165	\$
Expenditures During FY 06:	\$2,109,124	\$712,913	\$
Per Capita Revenue:	\$117	\$21	\$
Per Capita Expenditures:	\$108	\$22	\$
Operating Income (loss):	\$174,064	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	297.30%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$6,270,524	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$322	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dekalb Park District**Unit Code: **019/010/12**County: **DEKALB**

Fiscal Year End:

2/28/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,795,213

Equalized Assessed Valuation:

\$578,740,776

Population:

42,579

Employees:

Full Time:

23

Part Time:

219

Salaries Paid:

\$1,634,124

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$381,034	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$9	\$66	\$35
Revenue Collected During FY 06:	\$2,559,140	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,511,703	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$60	\$178	\$140
Per Capita Expenditures:	\$59	\$169	\$133
Revenues over (under) Expenditures:	\$47,437	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	17.06%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$428,471	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$10	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$854,641	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$333,768	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,823,510	\$9,269,170	\$5,890,393
Per Capita Debt:	\$113	\$317	\$198
General Obligation Debt over EAV:	0.80%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,543,217	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$83	\$42	\$
Revenue Collected During FY 06:	\$1,290,004	\$695,165	\$
Expenditures During FY 06:	\$1,350,672	\$712,913	\$
Per Capita Revenue:	\$30	\$21	\$
Per Capita Expenditures:	\$32	\$22	\$
Operating Income (loss):	-\$60,668	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	264.16%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$3,567,983	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$84	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **TAZEWELL**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$88,000**

Equalized Assessed Valuation: **\$27,007,692**

Population: **1,900**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$26,489	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$57,312	\$208,320	\$122,676
Expenditures During FY 06:	\$32,781	\$210,288	\$127,465
Per Capita Revenue:	\$30	\$72	\$37
Per Capita Expenditures:	\$17	\$68	\$36
Revenues over (under) Expenditures:	\$24,531	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	155.64%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$51,020	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$27	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$4,482	\$5,236	\$
Total Unreserved Funds:	\$46,538	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Des Plaines Park District**

Unit Code: **016/190/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,103,535

Equalized Assessed Valuation:

\$1,771,075,743

Population:

57,280

Employees:

Full Time:

43

Part Time:

602

Salaries Paid:

\$3,670,905

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,652,242	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$46	\$66	\$35
Revenue Collected During FY 06:	\$6,572,818	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,770,620	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$115	\$178	\$140
Per Capita Expenditures:	\$101	\$169	\$133
Revenues over (under) Expenditures:	\$802,198	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	61.65%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,557,440	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$62	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$258,711	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$8,214,540	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$9,899,307	\$9,269,170	\$5,890,393
Per Capita Debt:	\$173	\$317	\$198
General Obligation Debt over EAV:	0.15%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,368,418	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$94	\$42	\$
Revenue Collected During FY 06:	\$2,936,252	\$695,165	\$
Expenditures During FY 06:	\$2,842,233	\$712,913	\$
Per Capita Revenue:	\$51	\$21	\$
Per Capita Expenditures:	\$50	\$22	\$
Operating Income (loss):	\$94,019	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	188.56%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,359,437	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$94	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: **052/010/12**

County: **LEE**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,405,531

Equalized Assessed Valuation:

\$145,169,797

Population:

15,452

Employees:

Full Time:

6

Part Time:

7

Salaries Paid:

\$342,266

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$372,788	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$24	\$52	\$18
Revenue Collected During FY 06:	\$719,415	\$208,320	\$122,676
Expenditures During FY 06:	\$632,417	\$210,288	\$127,465
Per Capita Revenue:	\$47	\$72	\$37
Per Capita Expenditures:	\$41	\$68	\$36
Revenues over (under) Expenditures:	\$86,998	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	72.70%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$459,785	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$740,731	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$464,551	\$211,143	\$
Per Capita Debt:	\$30	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$82,537	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$5	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$5,786	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	-\$5,786	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	-1526.49%	2.64%	0.00%
Ending Retained Earnings for FY 06:	-\$88,323	\$36,820	\$
Per Capita Ending Retained Earnings:	-\$6	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Dolton Park District

Unit Code: 016/200/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,372,410

Equalized Assessed Valuation:

\$268,982,425

Population:

25,614

Employees:

Full Time:

15

Part Time:

54

Salaries Paid:

\$357,131

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$71,292	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$3	\$66	\$35
Revenue Collected During FY 06:	\$1,286,937	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,055,525	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$50	\$178	\$140
Per Capita Expenditures:	\$41	\$169	\$133
Revenues over (under) Expenditures:	\$231,412	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	28.68%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$302,704	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$12	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$407,242	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$370,253	\$9,269,170	\$5,890,393
Per Capita Debt:	\$14	\$317	\$198
General Obligation Debt over EAV:	0.03%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12**

County: **IROQUOIS**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$43,038

Equalized Assessed Valuation:

\$31,657,623

Population:

2,098

Employees:

Full Time:

1

Part Time:

1

Salaries Paid:

\$6,750

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$7,066	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$3	\$52	\$18
Revenue Collected During FY 06:	\$44,722	\$208,320	\$122,676
Expenditures During FY 06:	\$43,351	\$210,288	\$127,465
Per Capita Revenue:	\$21	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	\$1,371	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	19.46%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$8,437	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$4	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Downers Grove Park District

Unit Code: 022/070/12 **County:** DUPAGE

Fiscal Year End: 5/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,081,566

Equalized Assessed Valuation: \$1,996,240,613

Population: 49,094

Employees:

Full Time: 53

Part Time: 438

Salaries Paid: \$4,017,237

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,149,110	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 06:	\$7,908,699	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,916,765	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$161	\$178	\$140
Per Capita Expenditures:	\$141	\$169	\$133
Revenues over (under) Expenditures:	\$991,934	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	8.40%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$581,115	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$12	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,011,433	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$291,806	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,225,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$127	\$317	\$198
General Obligation Debt over EAV:	0.31%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,263,464	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$26	\$42	\$
Revenue Collected During FY 06:	\$981,992	\$695,165	\$
Expenditures During FY 06:	\$957,469	\$712,913	\$
Per Capita Revenue:	\$20	\$21	\$
Per Capita Expenditures:	\$20	\$22	\$
Operating Income (loss):	\$24,523	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	298.29%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,856,038	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$58	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Dundee Park District

Unit Code: 045/040/12

County: KANE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,848,002

Equalized Assessed Valuation:

\$1,596,429,108

Population:

53,207

Employees:

Full Time:

65

Part Time:

820

Salaries Paid:

\$5,531,785

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$867,720	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$16	\$66	\$35
Revenue Collected During FY 06:	\$8,086,232	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,892,255	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$152	\$178	\$140
Per Capita Expenditures:	\$130	\$169	\$133
Revenues over (under) Expenditures:	\$1,193,977	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	22.77%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,569,302	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$29	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,129,152	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$796,888	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,078,493	\$9,269,170	\$5,890,393
Per Capita Debt:	\$283	\$317	\$198
General Obligation Debt over EAV:	0.47%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$10,480,321	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$197	\$42	\$
Revenue Collected During FY 06:	\$3,001,965	\$695,165	\$
Expenditures During FY 06:	\$3,074,062	\$712,913	\$
Per Capita Revenue:	\$56	\$21	\$
Per Capita Expenditures:	\$58	\$22	\$
Operating Income (loss):	-\$72,097	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	352.41%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$10,833,288	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$204	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12**

County: **Jo Daviess**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$89,603

Equalized Assessed Valuation:

\$57,791,469

Population:

3,872

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$15,974

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$50,629	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$13	\$52	\$18
Revenue Collected During FY 06:	\$89,603	\$208,320	\$122,676
Expenditures During FY 06:	\$64,744	\$210,288	\$127,465
Per Capita Revenue:	\$23	\$72	\$37
Per Capita Expenditures:	\$17	\$68	\$36
Revenues over (under) Expenditures:	\$24,859	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	116.59%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$75,488	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$19	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **East St. Louis Park District**

Unit Code: **088/010/12** County: **ST. CLAIR**

Fiscal Year End: **2/28/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$799,000**

Equalized Assessed Valuation: **\$103,367,479**

Population: **60,000**

Employees:

Full Time: **6**

Part Time: **18**

Salaries Paid: **\$294,854**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$136,380	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$551,699	\$208,320	\$122,676
Expenditures During FY 06:	\$615,254	\$210,288	\$127,465
Per Capita Revenue:	\$9	\$72	\$37
Per Capita Expenditures:	\$10	\$68	\$36
Revenues over (under) Expenditures:	-\$63,555	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	11.84%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$72,825	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$1	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$216,249	\$25,508	\$
Total Unrestricted Net Assets:	-\$143,424	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,817	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Effingham Park District

Unit Code: 025/010/12

County: EFFINGHAM

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,984,842

Equalized Assessed Valuation:

\$186,903,390

Population:

13,384

Employees:

Full Time:

8

Part Time:

116

Salaries Paid:

\$393,785

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$807,338	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$60	\$66	\$35
Revenue Collected During FY 06:	\$1,037,962	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,045,457	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$78	\$178	\$140
Per Capita Expenditures:	\$78	\$169	\$133
Revenues over (under) Expenditures:	-\$7,495	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	76.51%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$799,843	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$60	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$741,290	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$844,291	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$438,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$33	\$317	\$198
General Obligation Debt over EAV:	0.23%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Elba-Salem Park District**

Unit Code: **048/010/12**

County: **Knox**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$56,710

Equalized Assessed Valuation:

\$17,767,056

Population:

1,450

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$193,475	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$133	\$52	\$18
Revenue Collected During FY 06:	\$204,153	\$208,320	\$122,676
Expenditures During FY 06:	\$198,313	\$210,288	\$127,465
Per Capita Revenue:	\$141	\$72	\$37
Per Capita Expenditures:	\$137	\$68	\$36
Revenues over (under) Expenditures:	\$5,840	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	100.51%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$199,315	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$137	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$170,000	\$5,236	\$
Total Unreserved Funds:	\$29,315	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Eldorado-Raleigh Pleasure Park District**

Unit Code: **082/010/12** County: **SALINE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$169,614**

Equalized Assessed Valuation: **\$54,958,095**

Population: **4,800**

Employees:

Full Time: **2**

Part Time: **14**

Salaries Paid: **\$39,660**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$84,261	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$18	\$52	\$18
Revenue Collected During FY 06:	\$131,670	\$208,320	\$122,676
Expenditures During FY 06:	\$115,661	\$210,288	\$127,465
Per Capita Revenue:	\$27	\$72	\$37
Per Capita Expenditures:	\$24	\$68	\$36
Revenues over (under) Expenditures:	\$16,009	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	86.69%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$100,270	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$21	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$100,270	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Elk Grove Park District**

Unit Code: **016/210/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,399,983

Equalized Assessed Valuation:

\$1,936,849,957

Population:

34,727

Employees:

Full Time:

61

Part Time:

730

Salaries Paid:

\$5,973,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,394,391	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$184	\$66	\$35
Revenue Collected During FY 06:	\$14,707,247	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$13,927,466	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$424	\$178	\$140
Per Capita Expenditures:	\$401	\$169	\$133
Revenues over (under) Expenditures:	\$779,781	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	51.51%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$7,174,172	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$207	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,105,506	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,386,239	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,740,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$453	\$317	\$198
General Obligation Debt over EAV:	0.60%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$17,939,915	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$517	\$42	\$
Revenue Collected During FY 06:	\$1,834,328	\$695,165	\$
Expenditures During FY 06:	\$1,765,447	\$712,913	\$
Per Capita Revenue:	\$53	\$21	\$
Per Capita Expenditures:	\$51	\$22	\$
Operating Income (loss):	\$68,881	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	1020.07%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$18,008,796	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$519	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Elmhurst Park District**

Unit Code: **022/080/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,041,381

Equalized Assessed Valuation:

\$2,100,817,541

Population:

44,976

Employees:

Full Time:

70

Part Time:

330

Salaries Paid:

\$5,635,282

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,378,966	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$53	\$66	\$35
Revenue Collected During FY 06:	\$7,676,418	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,890,659	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$171	\$178	\$140
Per Capita Expenditures:	\$153	\$169	\$133
Revenues over (under) Expenditures:	\$785,759	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	44.01%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,032,315	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$67	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,503,749	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,323,967	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$12,276,903	\$9,269,170	\$5,890,393
Per Capita Debt:	\$273	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$12,931,255	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$288	\$42	\$
Revenue Collected During FY 06:	\$4,672,622	\$695,165	\$
Expenditures During FY 06:	\$3,952,684	\$712,913	\$
Per Capita Revenue:	\$104	\$21	\$
Per Capita Expenditures:	\$88	\$22	\$
Operating Income (loss):	\$719,938	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	330.48%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$13,062,783	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$290	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Emden Park District

Unit Code: 054/017/12

County: LOGAN

Fiscal Year End:

5/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$15,274,935

Population:

1,955

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$4,725

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$17,461	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$21,769	\$208,320	\$122,676
Expenditures During FY 06:	\$21,756	\$210,288	\$127,465
Per Capita Revenue:	\$11	\$72	\$37
Per Capita Expenditures:	\$11	\$68	\$36
Revenues over (under) Expenditures:	\$13	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	80.32%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$17,474	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$9	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **COOK**

Fiscal Year End: **12/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,271**

Equalized Assessed Valuation: **\$136,301,916**

Population: **1,907**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$33,749**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$77,259	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$41	\$52	\$18
Revenue Collected During FY 06:	\$90,966	\$208,320	\$122,676
Expenditures During FY 06:	\$82,116	\$210,288	\$127,465
Per Capita Revenue:	\$48	\$72	\$37
Per Capita Expenditures:	\$43	\$68	\$36
Revenues over (under) Expenditures:	\$8,850	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	104.86%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$86,109	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$45	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$52,700	\$5,236	\$
Total Unreserved Funds:	\$33,262	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fairfield Park District**

Unit Code: **096/010/12**

County: **WAYNE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$449,825

Equalized Assessed Valuation:

\$29,170,227

Population:

5,436

Employees:

Full Time:

3

Part Time:

26

Salaries Paid:

\$115,488

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$212,442	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$39	\$52	\$18
Revenue Collected During FY 06:	\$233,810	\$208,320	\$122,676
Expenditures During FY 06:	\$236,972	\$210,288	\$127,465
Per Capita Revenue:	\$43	\$72	\$37
Per Capita Expenditures:	\$44	\$68	\$36
Revenues over (under) Expenditures:	-\$3,162	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	88.31%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$209,280	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$38	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$221,017	\$25,508	\$
Total Unrestricted Net Assets:	\$57,618	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$179,375	\$211,143	\$
Per Capita Debt:	\$33	\$51	\$
General Obligation Debt over EAV:	0.55%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 County: FULTON

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$64,450

Equalized Assessed Valuation: \$31,913,664

Population: 3,400

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$8,945

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$38,399	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$11	\$52	\$18
Revenue Collected During FY 06:	\$24,755	\$208,320	\$122,676
Expenditures During FY 06:	\$42,911	\$210,288	\$127,465
Per Capita Revenue:	\$7	\$72	\$37
Per Capita Expenditures:	\$13	\$68	\$36
Revenues over (under) Expenditures:	-\$18,156	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	47.17%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,243	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$6	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$20,243	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **DuPage**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,024**

Equalized Assessed Valuation: **\$18,624,200**

Population: **300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$14,030	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$47	\$52	\$18
Revenue Collected During FY 06:	\$8,120	\$208,320	\$122,676
Expenditures During FY 06:	\$6,880	\$210,288	\$127,465
Per Capita Revenue:	\$27	\$72	\$37
Per Capita Expenditures:	\$23	\$68	\$36
Revenues over (under) Expenditures:	\$1,240	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	221.95%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,270	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$51	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12**

County: **OGLE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,695,910

Equalized Assessed Valuation:

\$216,600,366

Population:

13,500

Employees:

Full Time:

7

Part Time:

75

Salaries Paid:

\$432,053

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$324,286	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$24	\$52	\$18
Revenue Collected During FY 06:	\$690,555	\$208,320	\$122,676
Expenditures During FY 06:	\$709,721	\$210,288	\$127,465
Per Capita Revenue:	\$51	\$72	\$37
Per Capita Expenditures:	\$53	\$68	\$36
Revenues over (under) Expenditures:	-\$19,166	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	42.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$305,120	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$23	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$810,510	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$945,000	\$211,143	\$
Per Capita Debt:	\$70	\$51	\$
General Obligation Debt over EAV:	0.28%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$18,764	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$1	\$5	\$
Revenue Collected During FY 06:	\$204,317	\$19,512	\$
Expenditures During FY 06:	\$275,005	\$22,697	\$
Per Capita Revenue:	\$15	\$2	\$
Per Capita Expenditures:	\$20	\$2	\$
Operating Income (loss):	-\$70,688	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	-18.88%	2.64%	0.00%
Ending Retained Earnings for FY 06:	-\$51,924	\$36,820	\$
Per Capita Ending Retained Earnings:	-\$4	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$373,500**

Equalized Assessed Valuation: **\$22,298,082**

Population: **1,900**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$47,939**

Blended Component Units

Number Submitted = 1

Flanagan #1 Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$16,327	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$153,982	\$208,320	\$122,676
Expenditures During FY 06:	\$150,385	\$210,288	\$127,465
Per Capita Revenue:	\$81	\$72	\$37
Per Capita Expenditures:	\$79	\$68	\$36
Revenues over (under) Expenditures:	\$3,597	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	13.25%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$19,924	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$10	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$19,924	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$80,000	\$211,143	\$
Per Capita Debt:	\$42	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fon Du Lac Park District

Unit Code: 090/020/12

County: TAZEWELL

Fiscal Year End:

12/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,921,056

Equalized Assessed Valuation:

\$374,000,000

Population:

22,536

Employees:

Full Time:

23

Part Time:

237

Salaries Paid:

\$1,657,552

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$487,743	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 06:	\$2,420,555	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,304,554	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$107	\$178	\$140
Per Capita Expenditures:	\$102	\$169	\$133
Revenues over (under) Expenditures:	\$116,001	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	32.85%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$757,114	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$34	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$184,406	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$458,924	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,971,949	\$9,269,170	\$5,890,393
Per Capita Debt:	\$265	\$317	\$198
General Obligation Debt over EAV:	0.35%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,207,130	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$231	\$42	\$
Revenue Collected During FY 06:	\$1,636,756	\$695,165	\$
Expenditures During FY 06:	\$1,756,384	\$712,913	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$78	\$22	\$
Operating Income (loss):	-\$119,628	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	292.09%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,130,281	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$228	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Forest Park Park District

Unit Code: 016/230/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,801,135

Equalized Assessed Valuation:

\$350,474,855

Population:

15,197

Employees:

Full Time:

8

Part Time:

139

Salaries Paid:

\$817,334

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$295,895	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$19	\$66	\$35
Revenue Collected During FY 06:	\$2,004,466	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,506,622	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$132	\$178	\$140
Per Capita Expenditures:	\$99	\$169	\$133
Revenues over (under) Expenditures:	\$497,844	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	45.77%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$689,579	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$45	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$167,901	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$565,926	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,602,424	\$9,269,170	\$5,890,393
Per Capita Debt:	\$237	\$317	\$198
General Obligation Debt over EAV:	0.88%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,496,999	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$164	\$42	\$
Revenue Collected During FY 06:	\$217,133	\$695,165	\$
Expenditures During FY 06:	\$336,860	\$712,913	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$22	\$22	\$
Operating Income (loss):	-\$119,727	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	736.64%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,481,432	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$163	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Forest View Park District

Unit Code: 016/240/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$315,324

Equalized Assessed Valuation:

\$52,257,196

Population:

739

Employees:

Full Time:

Part Time:

25

Salaries Paid:

\$54,657

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$172,330	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$233	\$52	\$18
Revenue Collected During FY 06:	\$154,128	\$208,320	\$122,676
Expenditures During FY 06:	\$187,810	\$210,288	\$127,465
Per Capita Revenue:	\$209	\$72	\$37
Per Capita Expenditures:	\$254	\$68	\$36
Revenues over (under) Expenditures:	-\$33,682	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	73.82%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$138,648	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$188	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$138,648	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forman Park District**

Unit Code: **060/015/12**

County: **Mason**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$180,000

Equalized Assessed Valuation:

\$46,309,305

Population:

3,200

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$22,312

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$61,184	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$19	\$52	\$18
Revenue Collected During FY 06:	\$118,129	\$208,320	\$122,676
Expenditures During FY 06:	\$112,516	\$210,288	\$127,465
Per Capita Revenue:	\$37	\$72	\$37
Per Capita Expenditures:	\$35	\$68	\$36
Revenues over (under) Expenditures:	\$5,613	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	59.37%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$66,797	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$21	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$66,797	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$233,000	\$211,143	\$
Per Capita Debt:	\$73	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fox Valley Park District

Unit Code: 045/050/12

County: KANE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,845,778

Equalized Assessed Valuation:

\$3,954,606,035

Population:

200,000

Employees:

Full Time:

95

Part Time:

1,006

Salaries Paid:

\$7,888,901

Blended Component Units

Number Submitted = 2

Fox Valley Park District Aquatics

Orchard Valley Golf Course

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$4,517,864	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 06:	\$20,270,208	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$18,302,712	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$101	\$178	\$140
Per Capita Expenditures:	\$92	\$169	\$133
Revenues over (under) Expenditures:	\$1,967,496	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.56%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$6,324,583	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$32	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,323,925	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,635,806	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$43,425,186	\$9,269,170	\$5,890,393
Per Capita Debt:	\$217	\$317	\$198
General Obligation Debt over EAV:	0.98%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **099/030/12**

County: **WILL**

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,860,700

Equalized Assessed Valuation:

\$587,340,932

Population:

16,500

Employees:

Full Time:

8

Part Time:

65

Salaries Paid:

\$555,732

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$207,520	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$13	\$66	\$35
Revenue Collected During FY 06:	\$1,580,302	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,428,715	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$96	\$178	\$140
Per Capita Expenditures:	\$87	\$169	\$133
Revenues over (under) Expenditures:	\$151,587	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	25.13%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$359,107	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$22	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$10,921,151	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,442,236	\$9,269,170	\$5,890,393
Per Capita Debt:	\$87	\$317	\$198
General Obligation Debt over EAV:	0.24%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **028/020/12**

County: **FRANKLIN**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$842,900

Equalized Assessed Valuation:

\$61,201,552

Population:

10,000

Employees:

Full Time:

2

Part Time:

45

Salaries Paid:

\$241,326

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$32,318	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$3	\$52	\$18
Revenue Collected During FY 06:	\$460,722	\$208,320	\$122,676
Expenditures During FY 06:	\$515,235	\$210,288	\$127,465
Per Capita Revenue:	\$46	\$72	\$37
Per Capita Expenditures:	\$52	\$68	\$36
Revenues over (under) Expenditures:	-\$54,513	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-4.31%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$22,195	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$2	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$55,051	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$984,000	\$211,143	\$
Per Capita Debt:	\$98	\$51	\$
General Obligation Debt over EAV:	1.61%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Frankfort Square Park District

Unit Code: 099/035/12 County: WILL

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,468,400

Equalized Assessed Valuation: \$440,326,729

Population: 16,500

Employees:

Full Time: 13

Part Time: 150

Salaries Paid: \$1,024,612

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$73,270	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$4	\$66	\$35
Revenue Collected During FY 06:	\$2,310,678	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,678,638	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$140	\$178	\$140
Per Capita Expenditures:	\$162	\$169	\$133
Revenues over (under) Expenditures:	-\$367,960	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-8.50%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$227,701	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$14	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$122,191	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$227,701	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,282,358	\$9,269,170	\$5,890,393
Per Capita Debt:	\$502	\$317	\$198
General Obligation Debt over EAV:	1.69%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,129,384	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$129	\$42	\$
Revenue Collected During FY 06:	\$314,927	\$695,165	\$
Expenditures During FY 06:	\$340,263	\$712,913	\$
Per Capita Revenue:	\$19	\$21	\$
Per Capita Expenditures:	\$21	\$22	\$
Operating Income (loss):	-\$25,336	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	642.34%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,185,660	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$132	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Franklin Park Park District

Unit Code: 016/250/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,619,038

Equalized Assessed Valuation: \$515,106,468

Population: 15,300

Employees:

Full Time: 22

Part Time: 73

Salaries Paid: \$1,603,755

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,374,925	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$90	\$66	\$35
Revenue Collected During FY 06:	\$2,612,797	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,054,022	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$171	\$178	\$140
Per Capita Expenditures:	\$134	\$169	\$133
Revenues over (under) Expenditures:	\$558,775	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	91.32%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,875,727	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$123	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,725,471	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,008,978	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,525,770	\$9,269,170	\$5,890,393
Per Capita Debt:	\$100	\$317	\$198
General Obligation Debt over EAV:	0.23%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,299,318	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$85	\$42	\$
Revenue Collected During FY 06:	\$1,169,817	\$695,165	\$
Expenditures During FY 06:	\$1,127,002	\$712,913	\$
Per Capita Revenue:	\$76	\$21	\$
Per Capita Expenditures:	\$74	\$22	\$
Operating Income (loss):	\$42,815	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	126.24%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,422,763	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$93	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 County: DEKALB

Fiscal Year End: 4/1/2006

Accounting Method: Cash

Appropriation or Budget: \$46,850

Equalized Assessed Valuation: \$42,584,495

Population: 2,500

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$3,700

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$20,354	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$8	\$52	\$18
Revenue Collected During FY 06:	\$37,545	\$208,320	\$122,676
Expenditures During FY 06:	\$48,805	\$210,288	\$127,465
Per Capita Revenue:	\$15	\$72	\$37
Per Capita Expenditures:	\$20	\$68	\$36
Revenues over (under) Expenditures:	-\$11,260	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	18.63%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$9,094	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$4	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Freeport Park District**

Unit Code: **089/010/12** County: **STEPHENSON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$88,521,000**

Equalized Assessed Valuation: **\$239,472,700**

Population: **25,867**

Employees:

Full Time: **21**

Part Time: **177**

Salaries Paid: **\$1,245,937**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$957,284	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$37	\$66	\$35
Revenue Collected During FY 06:	\$1,987,223	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,856,615	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$77	\$178	\$140
Per Capita Expenditures:	\$72	\$169	\$133
Revenues over (under) Expenditures:	\$130,608	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	59.00%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,095,484	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$42	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$212,729	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,560,474	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,267,525	\$9,269,170	\$5,890,393
Per Capita Debt:	\$49	\$317	\$198
General Obligation Debt over EAV:	0.38%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,961,682	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$114	\$42	\$
Revenue Collected During FY 06:	\$1,204,263	\$695,165	\$
Expenditures During FY 06:	\$1,064,474	\$712,913	\$
Per Capita Revenue:	\$47	\$21	\$
Per Capita Expenditures:	\$41	\$22	\$
Operating Income (loss):	\$139,789	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	268.43%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,857,352	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$110	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Galva Park District

Unit Code: 037/010/12

County: HENRY

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$190,750

Equalized Assessed Valuation:

\$18,301,740

Population:

2,650

Employees:

Full Time:

1

Part Time:

22

Salaries Paid:

\$40,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$213,620	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$81	\$52	\$18
Revenue Collected During FY 06:	\$116,554	\$208,320	\$122,676
Expenditures During FY 06:	\$107,795	\$210,288	\$127,465
Per Capita Revenue:	\$44	\$72	\$37
Per Capita Expenditures:	\$41	\$68	\$36
Revenues over (under) Expenditures:	\$8,759	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	206.30%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$222,379	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$84	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$40,203	\$5,236	\$
Total Unreserved Funds:	\$201,987	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Geneseo Community Park District

Unit Code: 037/020/12 County: HENRY

Fiscal Year End: 5/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,605,421

Equalized Assessed Valuation: \$195,187,694

Population: 13,000

Employees:

Full Time: 13

Part Time: 89

Salaries Paid: \$658,254

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$143,369	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$11	\$66	\$35
Revenue Collected During FY 06:	\$1,219,857	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,145,891	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$94	\$178	\$140
Per Capita Expenditures:	\$88	\$169	\$133
Revenues over (under) Expenditures:	\$73,966	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	18.53%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$212,335	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$16	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$96,386	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$821,503	\$9,269,170	\$5,890,393
Per Capita Debt:	\$63	\$317	\$198
General Obligation Debt over EAV:	0.35%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$119,057	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$9	\$42	\$
Revenue Collected During FY 06:	\$121,339	\$695,165	\$
Expenditures During FY 06:	\$113,784	\$712,913	\$
Per Capita Revenue:	\$9	\$21	\$
Per Capita Expenditures:	\$9	\$22	\$
Operating Income (loss):	\$7,555	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	111.27%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$126,612	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$10	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Geneva Park District

Unit Code: 045/060/12

County: KANE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,855,212

Equalized Assessed Valuation:

\$1,261,131,930

Population:

28,878

Employees:

Full Time:

32

Part Time:

327

Salaries Paid:

\$2,092,236

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$829,334	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$29	\$66	\$35
Revenue Collected During FY 06:	\$6,517,141	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,187,516	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$226	\$178	\$140
Per Capita Expenditures:	\$180	\$169	\$133
Revenues over (under) Expenditures:	\$1,329,625	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	20.28%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,051,959	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$36	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,583,648	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$109,143	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$20,468,601	\$9,269,170	\$5,890,393
Per Capita Debt:	\$709	\$317	\$198
General Obligation Debt over EAV:	0.64%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Genoa Twp Park District

Unit Code: 019/030/12

County: DEKALB

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,538,250

Equalized Assessed Valuation:

\$103,807,535

Population:

4,061

Employees:

Full Time:

4

Part Time:

11

Salaries Paid:

\$187,505

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$149,322	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$37	\$52	\$18
Revenue Collected During FY 06:	\$502,639	\$208,320	\$122,676
Expenditures During FY 06:	\$458,816	\$210,288	\$127,465
Per Capita Revenue:	\$124	\$72	\$37
Per Capita Expenditures:	\$113	\$68	\$36
Revenues over (under) Expenditures:	\$43,823	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-22.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$105,499	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$26	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$1,012,156	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,443,748	\$211,143	\$
Per Capita Debt:	\$356	\$51	\$
General Obligation Debt over EAV:	0.23%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: **014/010/12** County: **CLINTON**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$38,940**

Equalized Assessed Valuation: **\$11,713,893**

Population: **1,118**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$5,263	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$5	\$52	\$18
Revenue Collected During FY 06:	\$61,236	\$208,320	\$122,676
Expenditures During FY 06:	\$61,589	\$210,288	\$127,465
Per Capita Revenue:	\$55	\$72	\$37
Per Capita Expenditures:	\$55	\$68	\$36
Revenues over (under) Expenditures:	-\$353	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	7.97%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$4,910	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$4	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$4,910	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glen Ellyn Park District**

Unit Code: **022/090/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,855,101

Equalized Assessed Valuation:

\$1,419,390,915

Population:

36,000

Employees:

Full Time:

29

Part Time:

400

Salaries Paid:

\$2,232,120

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,217,957	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$34	\$66	\$35
Revenue Collected During FY 06:	\$5,857,000	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,376,631	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$163	\$178	\$140
Per Capita Expenditures:	\$149	\$169	\$133
Revenues over (under) Expenditures:	\$480,369	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	29.46%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,583,959	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$44	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,841,751	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$39,518	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,167,795	\$9,269,170	\$5,890,393
Per Capita Debt:	\$171	\$317	\$198
General Obligation Debt over EAV:	0.43%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Glen Ellyn Countryside Park District**

Unit Code: **022/100/12** County: **DUPAGE**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,800**

Equalized Assessed Valuation: **\$76,770**

Population: **3,750**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$125,324	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$33	\$52	\$18
Revenue Collected During FY 06:	\$83,077	\$208,320	\$122,676
Expenditures During FY 06:	\$65,296	\$210,288	\$127,465
Per Capita Revenue:	\$22	\$72	\$37
Per Capita Expenditures:	\$17	\$68	\$36
Revenues over (under) Expenditures:	\$17,781	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	219.16%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$143,105	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$38	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glencoe Park District**

Unit Code: **016/260/12**

County: **COOK**

Fiscal Year End:

2/28/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,502,000

Equalized Assessed Valuation:

\$714,694,837

Population:

9,000

Employees:

Full Time:

32

Part Time:

240

Salaries Paid:

\$2,309,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,861,903	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$207	\$66	\$35
Revenue Collected During FY 06:	\$5,404,666	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,529,811	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$601	\$178	\$140
Per Capita Expenditures:	\$503	\$169	\$133
Revenues over (under) Expenditures:	\$874,855	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	54.90%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,486,758	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$276	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,476,545	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,395,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$155	\$317	\$198
General Obligation Debt over EAV:	0.20%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glenview Park District**

Unit Code: **016/270/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$109,405,000

Equalized Assessed Valuation:

\$2,311,186,532

Population:

52,705

Employees:

Full Time:

100

Part Time:

1,096

Salaries Paid:

\$8,341,182

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$5,627,885	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$107	\$66	\$35
Revenue Collected During FY 06:	\$15,633,965	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$14,553,262	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$297	\$178	\$140
Per Capita Expenditures:	\$276	\$169	\$133
Revenues over (under) Expenditures:	\$1,080,703	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	36.16%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$5,262,485	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$100	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,041,844	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$14,577,253	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$44,360,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$842	\$317	\$198
General Obligation Debt over EAV:	0.75%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,489,922	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$104	\$42	\$
Revenue Collected During FY 06:	\$6,476,562	\$695,165	\$
Expenditures During FY 06:	\$5,407,551	\$712,913	\$
Per Capita Revenue:	\$123	\$21	\$
Per Capita Expenditures:	\$103	\$22	\$
Operating Income (loss):	\$1,069,011	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	187.76%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$10,153,197	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$193	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Golf Maine Park District**

Unit Code: **016/280/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,590,000

Equalized Assessed Valuation:

\$270,649,678

Population:

20,000

Employees:

Full Time:

8

Part Time:

32

Salaries Paid:

\$546,129

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$376,672	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$19	\$66	\$35
Revenue Collected During FY 06:	\$1,001,880	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,112,240	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$50	\$178	\$140
Per Capita Expenditures:	\$56	\$169	\$133
Revenues over (under) Expenditures:	-\$110,360	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	27.08%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$301,195	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$15	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$747,213	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$2,048,805	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,350,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$118	\$317	\$198
General Obligation Debt over EAV:	0.39%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: **022/110/12** County: **DUPAGE**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,519**

Equalized Assessed Valuation: **\$50,819,353**

Population: **950**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$137,337	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$145	\$52	\$18
Revenue Collected During FY 06:	\$42,611	\$208,320	\$122,676
Expenditures During FY 06:	\$33,410	\$210,288	\$127,465
Per Capita Revenue:	\$45	\$72	\$37
Per Capita Expenditures:	\$35	\$68	\$36
Revenues over (under) Expenditures:	\$9,201	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	438.61%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$146,538	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$154	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$146,538	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Grand Tower Park District**

Unit Code: **039/020/12** County: **JACKSON**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,805**

Equalized Assessed Valuation: **\$40,619,711**

Population: **800**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$23,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$34,514	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$43	\$52	\$18
Revenue Collected During FY 06:	\$95,582	\$208,320	\$122,676
Expenditures During FY 06:	\$96,902	\$210,288	\$127,465
Per Capita Revenue:	\$119	\$72	\$37
Per Capita Expenditures:	\$121	\$68	\$36
Revenues over (under) Expenditures:	-\$1,320	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	34.26%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$33,194	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$41	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Grandwood Park District**

Unit Code: **049/040/12**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Combination

Appropriation or Budget:

\$200,853

Equalized Assessed Valuation:

\$48,820,630

Population:

3,165

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$43,879

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$144,712	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$46	\$52	\$18
Revenue Collected During FY 06:	\$220,093	\$208,320	\$122,676
Expenditures During FY 06:	\$187,556	\$210,288	\$127,465
Per Capita Revenue:	\$70	\$72	\$37
Per Capita Expenditures:	\$59	\$68	\$36
Revenues over (under) Expenditures:	\$32,537	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	94.52%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$177,269	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$56	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,378	\$5,236	\$
Total Unreserved Funds:	\$180,009	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Granite City Park District

Unit Code: 057/010/12 County: MADISON

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,536,837

Equalized Assessed Valuation: \$316,131,070

Population: 30,796

Employees:

Full Time: 15

Part Time: 247

Salaries Paid: \$1,004,397

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$417,600	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$14	\$66	\$35
Revenue Collected During FY 06:	\$2,677,264	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,588,100	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$87	\$178	\$140
Per Capita Expenditures:	\$84	\$169	\$133
Revenues over (under) Expenditures:	\$89,164	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.90%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,006,764	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$33	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$506,764	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$500,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$16	\$317	\$198
General Obligation Debt over EAV:	0.16%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Grant Memorial Park District**

Unit Code: **102/010/12** County: **WOODFORD**

Fiscal Year End: **4/14/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$101,070**

Equalized Assessed Valuation: **\$23,983,644**

Population: **1,897**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$43,341	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$23	\$52	\$18
Revenue Collected During FY 06:	\$34,749	\$208,320	\$122,676
Expenditures During FY 06:	\$54,612	\$210,288	\$127,465
Per Capita Revenue:	\$18	\$72	\$37
Per Capita Expenditures:	\$29	\$68	\$36
Revenues over (under) Expenditures:	-\$19,863	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	42.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,478	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Grayslake Park District

Unit Code: 049/050/12

County: LAKE

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,612,705

Equalized Assessed Valuation:

\$575,588,510

Population:

18,506

Employees:

Full Time:

15

Part Time:

14

Salaries Paid:

\$1,098,134

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$857,295	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$46	\$66	\$35
Revenue Collected During FY 06:	\$2,629,239	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,597,642	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$142	\$178	\$140
Per Capita Expenditures:	\$140	\$169	\$133
Revenues over (under) Expenditures:	\$31,597	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.22%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$888,892	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$48	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,692,314	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,159,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$225	\$317	\$198
General Obligation Debt over EAV:	0.72%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Griggsville Park District

Unit Code: 075/010/12

County: PIKE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$26,570

Equalized Assessed Valuation:

\$13,468,566

Population:

1,615

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$35,696	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$22	\$52	\$18
Revenue Collected During FY 06:	\$23,602	\$208,320	\$122,676
Expenditures During FY 06:	\$17,717	\$210,288	\$127,465
Per Capita Revenue:	\$15	\$72	\$37
Per Capita Expenditures:	\$11	\$68	\$36
Revenues over (under) Expenditures:	\$5,885	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	234.70%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$41,581	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$26	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Gurnee Park District**

Unit Code: **049/060/12**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,122,061

Equalized Assessed Valuation:

\$1,145,745,264

Population:

31,834

Employees:

Full Time:

37

Part Time:

358

Salaries Paid:

\$2,928,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,791,980	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$88	\$66	\$35
Revenue Collected During FY 06:	\$6,534,084	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,872,896	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$205	\$178	\$140
Per Capita Expenditures:	\$184	\$169	\$133
Revenues over (under) Expenditures:	\$661,188	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	59.07%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,469,078	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$109	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,316,111	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,922,424	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,511,421	\$9,269,170	\$5,890,393
Per Capita Debt:	\$424	\$317	\$198
General Obligation Debt over EAV:	0.13%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hamilton Park District**

Unit Code: **034/030/12**

County: **HANCOCK**

Fiscal Year End:

5/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$352,005

Equalized Assessed Valuation:

\$32,994,592

Population:

3,029

Employees:

Full Time:

Part Time:

34

Salaries Paid:

\$68,798

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$88,181	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$29	\$52	\$18
Revenue Collected During FY 06:	\$158,062	\$208,320	\$122,676
Expenditures During FY 06:	\$165,907	\$210,288	\$127,465
Per Capita Revenue:	\$52	\$72	\$37
Per Capita Expenditures:	\$55	\$68	\$36
Revenues over (under) Expenditures:	-\$7,845	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	48.42%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$80,336	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$27	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$80,336	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,070,000	\$211,143	\$
Per Capita Debt:	\$353	\$51	\$
General Obligation Debt over EAV:	3.24%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hampshire Park District**

Unit Code: **045/070/12**

County: **KANE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$929,060

Equalized Assessed Valuation:

\$177,574,576

Population:

8,000

Employees:

Full Time:

3

Part Time:

18

Salaries Paid:

\$238,753

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$18,915	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$2	\$52	\$18
Revenue Collected During FY 06:	\$489,452	\$208,320	\$122,676
Expenditures During FY 06:	\$399,990	\$210,288	\$127,465
Per Capita Revenue:	\$61	\$72	\$37
Per Capita Expenditures:	\$50	\$68	\$36
Revenues over (under) Expenditures:	\$89,462	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	17.64%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$70,547	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$9	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$98,454	\$25,508	\$
Total Unrestricted Net Assets:	\$65,794	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$238,000	\$211,143	\$
Per Capita Debt:	\$30	\$51	\$
General Obligation Debt over EAV:	0.13%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Hanover Park Park District

Unit Code: 016/290/12 **County:** COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,426,130

Equalized Assessed Valuation: \$571,659,556

Population: 35,000

Employees:

Full Time: 19

Part Time: 232

Salaries Paid: \$1,616,294

Blended Component Units

Number Submitted = 1

Hanover Park Park Foundation

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$573,919	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$16	\$66	\$35
Revenue Collected During FY 06:	\$3,247,052	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,087,679	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$93	\$178	\$140
Per Capita Expenditures:	\$88	\$169	\$133
Revenues over (under) Expenditures:	\$159,373	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	24.29%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$749,977	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$21	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$510,978	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,261,948	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,829,530	\$9,269,170	\$5,890,393
Per Capita Debt:	\$224	\$317	\$198
General Obligation Debt over EAV:	0.13%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hanover Township Park District**

Unit Code: **043/025/12** County: **JO DAVIESS**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$95,475**

Equalized Assessed Valuation: **\$16,967,061**

Population: **1,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$3,121	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$3	\$52	\$18
Revenue Collected During FY 06:	\$95,475	\$208,320	\$122,676
Expenditures During FY 06:	\$86,368	\$210,288	\$127,465
Per Capita Revenue:	\$80	\$72	\$37
Per Capita Expenditures:	\$72	\$68	\$36
Revenues over (under) Expenditures:	\$9,107	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	6.93%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$5,986	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$5	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$7,984	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$24,123	\$211,143	\$
Per Capita Debt:	\$20	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Harrisburg Park District**

Unit Code: **082/020/12**

County: **SALINE**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$366,003

Equalized Assessed Valuation:

\$63,712,634

Population:

9,685

Employees:

Full Time:

4

Part Time:

3

Salaries Paid:

\$150,384

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$167,975	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$17	\$52	\$18
Revenue Collected During FY 06:	\$326,975	\$208,320	\$122,676
Expenditures During FY 06:	\$332,033	\$210,288	\$127,465
Per Capita Revenue:	\$34	\$72	\$37
Per Capita Expenditures:	\$34	\$68	\$36
Revenues over (under) Expenditures:	-\$5,058	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	49.07%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$162,917	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$17	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$162,917	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$398,162	\$211,143	\$
Per Capita Debt:	\$41	\$51	\$
General Obligation Debt over EAV:	0.61%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$2,319	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$27,350	\$19,512	\$
Expenditures During FY 06:	\$25,050	\$22,697	\$
Per Capita Revenue:	\$3	\$2	\$
Per Capita Expenditures:	\$3	\$2	\$
Operating Income (loss):	\$2,300	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	-0.08%	2.64%	0.00%
Ending Retained Earnings for FY 06:	-\$19	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Havana Park District**

Unit Code: **060/005/12**

County: **MASON**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$691,293

Equalized Assessed Valuation:

\$54,306,766

Population:

4,000

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$151,598

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$252,329	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$63	\$52	\$18
Revenue Collected During FY 06:	\$296,485	\$208,320	\$122,676
Expenditures During FY 06:	\$323,008	\$210,288	\$127,465
Per Capita Revenue:	\$74	\$72	\$37
Per Capita Expenditures:	\$81	\$68	\$36
Revenues over (under) Expenditures:	-\$26,523	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	74.67%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$241,206	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$60	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,792	\$25,508	\$
Total Unrestricted Net Assets:	\$717,440	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$295,000	\$211,143	\$
Per Capita Debt:	\$74	\$51	\$
General Obligation Debt over EAV:	0.54%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Hawthorne Park District

Unit Code: 016/310/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,365,943

Equalized Assessed Valuation:

\$140,266,433

Population:

14,645

Employees:

Full Time:

7

Part Time:

31

Salaries Paid:

\$340,769

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$255,187	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$17	\$52	\$18
Revenue Collected During FY 06:	\$707,671	\$208,320	\$122,676
Expenditures During FY 06:	\$604,851	\$210,288	\$127,465
Per Capita Revenue:	\$48	\$72	\$37
Per Capita Expenditures:	\$41	\$68	\$36
Revenues over (under) Expenditures:	\$102,820	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	59.19%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$358,007	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$24	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$130,243	\$25,508	\$
Total Unrestricted Net Assets:	\$358,457	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,670,000	\$211,143	\$
Per Capita Debt:	\$114	\$51	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hazel Crest Park District**

Unit Code: **016/320/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,232,706

Equalized Assessed Valuation:

\$182,781,075

Population:

15,000

Employees:

Full Time:

8

Part Time:

25

Salaries Paid:

\$465,015

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	-\$142,161	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$9	\$52	\$18
Revenue Collected During FY 06:	\$844,606	\$208,320	\$122,676
Expenditures During FY 06:	\$703,687	\$210,288	\$127,465
Per Capita Revenue:	\$56	\$72	\$37
Per Capita Expenditures:	\$47	\$68	\$36
Revenues over (under) Expenditures:	\$140,919	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-0.18%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$1,242	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$1,751,708	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$905,691	\$211,143	\$
Per Capita Debt:	\$60	\$51	\$
General Obligation Debt over EAV:	0.50%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Hennepin Park District

Unit Code: 078/010/12

County: PUTNAM

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$360,375

Equalized Assessed Valuation:

\$21,966,311

Population:

704

Employees:

Full Time:

1

Part Time:

17

Salaries Paid:

\$82,049

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$256,117	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$364	\$52	\$18
Revenue Collected During FY 06:	\$273,382	\$208,320	\$122,676
Expenditures During FY 06:	\$211,817	\$210,288	\$127,465
Per Capita Revenue:	\$388	\$72	\$37
Per Capita Expenditures:	\$301	\$68	\$36
Revenues over (under) Expenditures:	\$61,565	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	149.98%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$317,682	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$451	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$19,215	\$25,508	\$
Total Unrestricted Net Assets:	\$277,682	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$40,000	\$211,143	\$
Per Capita Debt:	\$57	\$51	\$
General Obligation Debt over EAV:	0.18%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: **100/010/12** County: **WILLIAMSON**

Fiscal Year End: **5/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$236,500**

Equalized Assessed Valuation: **\$88,164,173**

Population: **10,857**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$68,251**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$216,268	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$20	\$52	\$18
Revenue Collected During FY 06:	\$307,639	\$208,320	\$122,676
Expenditures During FY 06:	\$259,291	\$210,288	\$127,465
Per Capita Revenue:	\$28	\$72	\$37
Per Capita Expenditures:	\$24	\$68	\$36
Revenues over (under) Expenditures:	\$48,348	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	113.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$295,561	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$27	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$43,808	\$25,508	\$
Total Unrestricted Net Assets:	\$560,666	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$231,000	\$211,143	\$
Per Capita Debt:	\$21	\$51	\$
General Obligation Debt over EAV:	0.26%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Hickory Hills Park District

Unit Code: 016/330/12 **County:** COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,074,391

Equalized Assessed Valuation: \$346,594,717

Population: 15,600

Employees:

Full Time: 7

Part Time: 21

Salaries Paid: \$450,668

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$910,618	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$58	\$66	\$35
Revenue Collected During FY 06:	\$1,143,439	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,025,786	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$73	\$178	\$140
Per Capita Expenditures:	\$66	\$169	\$133
Revenues over (under) Expenditures:	\$117,653	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	100.24%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,028,271	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$66	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$198,314	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,012,069	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,350,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$87	\$317	\$198
General Obligation Debt over EAV:	0.39%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Highland Park Park District

Unit Code: 049/070/12 County: LAKE

Fiscal Year End: 3/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,890,500

Equalized Assessed Valuation: \$2,322,651,577

Population: 31,365

Employees:

Full Time: 74

Part Time: 630

Salaries Paid: \$7,317,995

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$8,158,902	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$260	\$66	\$35
Revenue Collected During FY 06:	\$15,913,244	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$13,950,128	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$507	\$178	\$140
Per Capita Expenditures:	\$445	\$169	\$133
Revenues over (under) Expenditures:	\$1,963,116	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	66.68%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$9,301,540	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$297	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$24,945,355	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,327,500	\$9,269,170	\$5,890,393
Per Capita Debt:	\$425	\$317	\$198
General Obligation Debt over EAV:	0.57%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hodgkins Park District**

Unit Code: **016/335/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$338,100

Equalized Assessed Valuation:

\$107,503,219

Population:

2,000

Employees:

Full Time:

5

Part Time:

11

Salaries Paid:

\$219,893

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$441,808	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$221	\$52	\$18
Revenue Collected During FY 06:	\$592,210	\$208,320	\$122,676
Expenditures During FY 06:	\$637,110	\$210,288	\$127,465
Per Capita Revenue:	\$296	\$72	\$37
Per Capita Expenditures:	\$319	\$68	\$36
Revenues over (under) Expenditures:	-\$44,900	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	62.30%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$396,908	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$198	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,497	\$25,508	\$
Total Unrestricted Net Assets:	-\$319,710	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$809,000	\$211,143	\$
Per Capita Debt:	\$405	\$51	\$
General Obligation Debt over EAV:	0.57%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Hoffman Estates Park District

Unit Code: 016/340/12

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,957,091

Equalized Assessed Valuation:

\$1,452,571,649

Population:

50,573

Employees:

Full Time:

56

Part Time:

627

Salaries Paid:

\$5,092,390

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,145,302	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$42	\$66	\$35
Revenue Collected During FY 06:	\$13,880,594	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$13,007,724	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$274	\$178	\$140
Per Capita Expenditures:	\$257	\$169	\$133
Revenues over (under) Expenditures:	\$872,870	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	23.20%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,018,172	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$60	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$9,960,354	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,679,919	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$62,795,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$1,242	\$317	\$198
General Obligation Debt over EAV:	1.06%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hollis Park District**

Unit Code: **072/020/12**

County: **PEORIA**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$653,900

Equalized Assessed Valuation:

\$48,858,231

Population:

3,000

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$119,628

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$298,656	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$100	\$52	\$18
Revenue Collected During FY 06:	\$453,973	\$208,320	\$122,676
Expenditures During FY 06:	\$417,702	\$210,288	\$127,465
Per Capita Revenue:	\$151	\$72	\$37
Per Capita Expenditures:	\$139	\$68	\$36
Revenues over (under) Expenditures:	\$36,271	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	80.52%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$336,354	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$112	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,126	\$25,508	\$
Total Unrestricted Net Assets:	\$333,228	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Homewood-Flossmoor Park District**

Unit Code: **016/350/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,318,961**

Equalized Assessed Valuation: **\$599,323,316**

Population: **29,744**

Employees:

Full Time: **53**

Part Time: **287**

Salaries Paid: **\$4,915,042**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,379,233	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$80	\$66	\$35
Revenue Collected During FY 06:	\$6,468,064	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,077,081	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$217	\$178	\$140
Per Capita Expenditures:	\$204	\$169	\$133
Revenues over (under) Expenditures:	\$390,983	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	46.91%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,850,827	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$96	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,145,767	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$22,640,392	\$9,269,170	\$5,890,393
Per Capita Debt:	\$761	\$317	\$198
General Obligation Debt over EAV:	3.72%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,080,824	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$104	\$42	\$
Revenue Collected During FY 06:	\$4,855,668	\$695,165	\$
Expenditures During FY 06:	\$5,649,863	\$712,913	\$
Per Capita Revenue:	\$163	\$21	\$
Per Capita Expenditures:	\$190	\$22	\$
Operating Income (loss):	-\$794,195	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	241.54%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$13,646,546	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$459	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Horner Park District**

Unit Code: **088/030/12**

County: **ST. CLAIR**

Fiscal Year End:

9/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$95,000

Equalized Assessed Valuation:

\$29,499,226

Population:

4,400

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$43,316

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$85,119	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$19	\$52	\$18
Revenue Collected During FY 06:	\$102,467	\$208,320	\$122,676
Expenditures During FY 06:	\$138,463	\$210,288	\$127,465
Per Capita Revenue:	\$23	\$72	\$37
Per Capita Expenditures:	\$31	\$68	\$36
Revenues over (under) Expenditures:	-\$35,996	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	35.48%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$49,123	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$11	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$85,119	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Huntley Park District**

Unit Code: **063/030/12**

County: **MCHENRY**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,212,198

Equalized Assessed Valuation:

\$1,254,474,906

Population:

40,000

Employees:

Full Time:

25

Part Time:

291

Salaries Paid:

\$2,133,441

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,074,813	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$52	\$66	\$35
Revenue Collected During FY 06:	\$5,522,211	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,930,785	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$138	\$178	\$140
Per Capita Expenditures:	\$123	\$169	\$133
Revenues over (under) Expenditures:	\$591,426	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	54.07%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,666,239	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$67	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,006,217	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,964,354	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$18,902,275	\$9,269,170	\$5,890,393
Per Capita Debt:	\$473	\$317	\$198
General Obligation Debt over EAV:	1.27%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Hutsonville Park District**

Unit Code: **017/020/12**

County: **CRAWFORD**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$22,729

Equalized Assessed Valuation:

\$9,513,072

Population:

1,400

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$4,139

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$27,982	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$20	\$52	\$18
Revenue Collected During FY 06:	\$21,012	\$208,320	\$122,676
Expenditures During FY 06:	\$16,799	\$210,288	\$127,465
Per Capita Revenue:	\$15	\$72	\$37
Per Capita Expenditures:	\$12	\$68	\$36
Revenues over (under) Expenditures:	\$4,213	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	191.65%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$32,195	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$23	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Inverness Park District**

Unit Code: **016/360/12** County: **COOK**

Fiscal Year End: **5/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$893,567**

Equalized Assessed Valuation: **\$215,271,136**

Population: **4,000**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$97,693**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$282,856	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$71	\$52	\$18
Revenue Collected During FY 06:	\$387,845	\$208,320	\$122,676
Expenditures During FY 06:	\$281,736	\$210,288	\$127,465
Per Capita Revenue:	\$97	\$72	\$37
Per Capita Expenditures:	\$70	\$68	\$36
Revenues over (under) Expenditures:	\$106,109	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	138.06%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$388,965	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$97	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$160,254	\$25,508	\$
Total Unrestricted Net Assets:	\$261,736	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$612,530	\$211,143	\$
Per Capita Debt:	\$153	\$51	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Itasca Park District**

Unit Code: **022/120/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,198,258

Equalized Assessed Valuation:

\$507,300,079

Population:

9,000

Employees:

Full Time:

12

Part Time:

209

Salaries Paid:

\$1,054,857

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$528,007	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$59	\$66	\$35
Revenue Collected During FY 06:	\$2,557,806	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,385,572	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$284	\$178	\$140
Per Capita Expenditures:	\$265	\$169	\$133
Revenues over (under) Expenditures:	\$172,234	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	29.35%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$700,241	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$78	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$3,027,658	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$705,994	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,141,852	\$9,269,170	\$5,890,393
Per Capita Debt:	\$349	\$317	\$198
General Obligation Debt over EAV:	0.62%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ivanhoe Park District**

Unit Code: **016/370/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$442,340

Equalized Assessed Valuation:

\$51,462,541

Population:

8,500

Employees:

Full Time:

5

Part Time:

Salaries Paid:

\$109,636

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	-\$6,747	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$1	\$52	\$18
Revenue Collected During FY 06:	\$260,153	\$208,320	\$122,676
Expenditures During FY 06:	\$316,085	\$210,288	\$127,465
Per Capita Revenue:	\$31	\$72	\$37
Per Capita Expenditures:	\$37	\$68	\$36
Revenues over (under) Expenditures:	-\$55,932	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-19.83%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$62,679	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$7	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$520,002	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$195,000	\$211,143	\$
Per Capita Debt:	\$23	\$51	\$
General Obligation Debt over EAV:	0.38%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Joliet Park District

Unit Code: 099/040/12

County: WILL

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$21,017,852

Equalized Assessed Valuation:

\$1,438,688,245

Population:

125,000

Employees:

Full Time:

62

Part Time:

938

Salaries Paid:

\$5,645,511

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$254,693	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$2	\$66	\$35
Revenue Collected During FY 06:	\$10,433,916	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$10,107,942	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$83	\$178	\$140
Per Capita Expenditures:	\$81	\$169	\$133
Revenues over (under) Expenditures:	\$325,974	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-0.44%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$44,980	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$10,493,804	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,017,911	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$17,243,550	\$9,269,170	\$5,890,393
Per Capita Debt:	\$138	\$317	\$198
General Obligation Debt over EAV:	1.06%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$8,212,697	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$66	\$42	\$
Revenue Collected During FY 06:	\$927,925	\$695,165	\$
Expenditures During FY 06:	\$1,130,756	\$712,913	\$
Per Capita Revenue:	\$7	\$21	\$
Per Capita Expenditures:	\$9	\$22	\$
Operating Income (loss):	-\$202,831	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	702.79%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$7,946,807	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$64	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Justice Park District

Unit Code: 016/375/12

County: Cook

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,276,928

Equalized Assessed Valuation:

\$136,051,969

Population:

12,692

Employees:

Full Time:

4

Part Time:

15

Salaries Paid:

\$208,135

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,458	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$1	\$52	\$18
Revenue Collected During FY 06:	\$289,022	\$208,320	\$122,676
Expenditures During FY 06:	\$275,394	\$210,288	\$127,465
Per Capita Revenue:	\$23	\$72	\$37
Per Capita Expenditures:	\$22	\$68	\$36
Revenues over (under) Expenditures:	\$13,628	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	7.29%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,086	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$406,947	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$647,355	\$211,143	\$
Per Capita Debt:	\$51	\$51	\$
General Obligation Debt over EAV:	0.22%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$103,403	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$8	\$5	\$
Revenue Collected During FY 06:	\$108,313	\$19,512	\$
Expenditures During FY 06:	\$234,981	\$22,697	\$
Per Capita Revenue:	\$9	\$2	\$
Per Capita Expenditures:	\$19	\$2	\$
Operating Income (loss):	-\$126,668	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	-97.36%	2.64%	0.00%
Ending Retained Earnings for FY 06:	-\$228,767	\$36,820	\$
Per Capita Ending Retained Earnings:	-\$18	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Kankakee Valley Park District

Unit Code: 046/010/12 County: KANKAKEE

Fiscal Year End: 5/31/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$7,799,402

Equalized Assessed Valuation: \$332,005,477

Population: 25,000

Employees:

Full Time: 16

Part Time: 90

Salaries Paid: \$1,194,093

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$503,937	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$20	\$66	\$35
Revenue Collected During FY 06:	\$2,214,917	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,823,027	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$89	\$178	\$140
Per Capita Expenditures:	\$73	\$169	\$133
Revenues over (under) Expenditures:	\$391,890	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	49.14%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$895,827	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$36	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,407,921	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$16,331	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,022,259	\$9,269,170	\$5,890,393
Per Capita Debt:	\$81	\$317	\$198
General Obligation Debt over EAV:	0.17%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$13,330,095	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$533	\$42	\$
Revenue Collected During FY 06:	\$1,165,214	\$695,165	\$
Expenditures During FY 06:	\$1,785,418	\$712,913	\$
Per Capita Revenue:	\$47	\$21	\$
Per Capita Expenditures:	\$71	\$22	\$
Operating Income (loss):	-\$620,204	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	711.87%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$12,709,891	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$508	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12**

County: **COOK**

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$466,850

Equalized Assessed Valuation:

\$273,129,153

Population:

2,494

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$241,566

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$286,549	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$115	\$52	\$18
Revenue Collected During FY 06:	\$464,856	\$208,320	\$122,676
Expenditures During FY 06:	\$432,193	\$210,288	\$127,465
Per Capita Revenue:	\$186	\$72	\$37
Per Capita Expenditures:	\$173	\$68	\$36
Revenues over (under) Expenditures:	\$32,663	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	73.86%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$319,212	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$128	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$790	\$25,508	\$
Total Unrestricted Net Assets:	\$299,666	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kingsbury Park District**

Unit Code: **003/010/12**

County: **BOND**

Fiscal Year End:

12/31/2006

Accounting Method:

Combination

Appropriation or Budget:

\$1,797,856

Equalized Assessed Valuation:

\$71,120,015

Population:

9,700

Employees:

Full Time:

3

Part Time:

62

Salaries Paid:

\$150,892

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$537,983	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$55	\$52	\$18
Revenue Collected During FY 06:	\$364,338	\$208,320	\$122,676
Expenditures During FY 06:	\$388,941	\$210,288	\$127,465
Per Capita Revenue:	\$38	\$72	\$37
Per Capita Expenditures:	\$40	\$68	\$36
Revenues over (under) Expenditures:	-\$24,603	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	131.99%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$513,381	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$53	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$504,878	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$204,000	\$211,143	\$
Per Capita Debt:	\$21	\$51	\$
General Obligation Debt over EAV:	0.29%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kingston Park District**

Unit Code: **019/040/12**

County: **DEKALB**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$89,800

Equalized Assessed Valuation:

\$62,698,585

Population:

2,577

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$2,915	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$1	\$52	\$18
Revenue Collected During FY 06:	\$34,489	\$208,320	\$122,676
Expenditures During FY 06:	\$22,385	\$210,288	\$127,465
Per Capita Revenue:	\$13	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$12,104	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	67.09%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,019	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$6	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Kirkwood Park District**

Unit Code: **094/005/12**

County: **WARREN**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$62,500

Equalized Assessed Valuation:

\$9,448,124

Population:

1,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$43,013	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$43	\$52	\$18
Revenue Collected During FY 06:	\$19,137	\$208,320	\$122,676
Expenditures During FY 06:	\$32,875	\$210,288	\$127,465
Per Capita Revenue:	\$19	\$72	\$37
Per Capita Expenditures:	\$33	\$68	\$36
Revenues over (under) Expenditures:	-\$13,738	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	89.05%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$29,275	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$29	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **La Grange Park District**

Unit Code: **016/390/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,345,756

Equalized Assessed Valuation:

\$581,626,254

Population:

16,539

Employees:

Full Time:

11

Part Time:

67

Salaries Paid:

\$561,930

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,352,875	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$82	\$66	\$35
Revenue Collected During FY 06:	\$1,758,891	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,406,778	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$106	\$178	\$140
Per Capita Expenditures:	\$85	\$169	\$133
Revenues over (under) Expenditures:	\$352,113	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	121.20%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,704,988	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$103	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,178,405	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,441,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$631	\$317	\$198
General Obligation Debt over EAV:	1.30%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: La Grange Park Park District

Unit Code: 016/170/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,213,150

Equalized Assessed Valuation: \$355,400,683

Population: 13,500

Employees:

Full Time: 6

Part Time: 30

Salaries Paid: \$411,909

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$742,541	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$55	\$66	\$35
Revenue Collected During FY 06:	\$1,073,835	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$959,816	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$80	\$178	\$140
Per Capita Expenditures:	\$71	\$169	\$133
Revenues over (under) Expenditures:	\$114,019	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	89.24%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$856,560	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$63	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$184,000	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,679,450	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,285,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$169	\$317	\$198
General Obligation Debt over EAV:	0.64%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **La Harpe Park District**

Unit Code: **034/040/12**

County: **HANCOCK**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$99,000

Equalized Assessed Valuation:

\$7,298,112

Population:

1,300

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$31,258

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$650,271	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$500	\$52	\$18
Revenue Collected During FY 06:	\$143,992	\$208,320	\$122,676
Expenditures During FY 06:	\$84,728	\$210,288	\$127,465
Per Capita Revenue:	\$111	\$72	\$37
Per Capita Expenditures:	\$65	\$68	\$36
Revenues over (under) Expenditures:	\$59,264	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	837.43%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$709,535	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$546	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$709,535	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Lafayette Park District

Unit Code: 087/010/12

County: STARK

Fiscal Year End:

5/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$78,500

Equalized Assessed Valuation:

\$8,040,884

Population:

600

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$8,898	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$20,696	\$208,320	\$122,676
Expenditures During FY 06:	\$22,924	\$210,288	\$127,465
Per Capita Revenue:	\$34	\$72	\$37
Per Capita Expenditures:	\$38	\$68	\$36
Revenues over (under) Expenditures:	-\$2,228	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	29.10%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$6,670	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$11	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lake Bluff Park District

Unit Code: 049/080/12

County: LAKE

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,300,100

Equalized Assessed Valuation: \$591,092,291

Population: 18,000

Employees:

Full Time: 55

Part Time: 290

Salaries Paid: \$2,123,661

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$451,863	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$25	\$66	\$35
Revenue Collected During FY 06:	\$2,809,459	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,795,454	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$156	\$178	\$140
Per Capita Expenditures:	\$155	\$169	\$133
Revenues over (under) Expenditures:	\$14,005	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	15.66%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$437,771	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$24	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$59,257	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,156,194	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$9,269,170	\$5,890,393
Per Capita Debt:	\$	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$278,430	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$15	\$42	\$
Revenue Collected During FY 06:	\$1,518,171	\$695,165	\$
Expenditures During FY 06:	\$1,687,227	\$712,913	\$
Per Capita Revenue:	\$84	\$21	\$
Per Capita Expenditures:	\$94	\$22	\$
Operating Income (loss):	-\$169,056	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	5.18%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$87,331	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$5	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lamotte Park District**

Unit Code: **017/010/12**

County: **CRAWFORD**

Fiscal Year End:

5/26/2006

Accounting Method:

Cash

Appropriation or Budget:

\$51,554

Equalized Assessed Valuation:

\$33,555,181

Population:

1,600

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$10,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$3,425	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$64,303	\$208,320	\$122,676
Expenditures During FY 06:	\$62,530	\$210,288	\$127,465
Per Capita Revenue:	\$40	\$72	\$37
Per Capita Expenditures:	\$39	\$68	\$36
Revenues over (under) Expenditures:	\$1,773	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	8.31%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$5,198	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$3	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lan Oak Park District

Unit Code: 016/400/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,807,992

Equalized Assessed Valuation:

\$398,393,504

Population:

27,324

Employees:

Full Time:

14

Part Time:

90

Salaries Paid:

\$691,638

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$734,019	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$27	\$66	\$35
Revenue Collected During FY 06:	\$1,153,988	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,143,859	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$42	\$178	\$140
Per Capita Expenditures:	\$42	\$169	\$133
Revenues over (under) Expenditures:	\$10,129	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	65.06%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$744,148	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$27	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,976,988	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,481,687	\$9,269,170	\$5,890,393
Per Capita Debt:	\$127	\$317	\$198
General Obligation Debt over EAV:	0.85%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$192,463	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$7	\$42	\$
Revenue Collected During FY 06:	\$402,735	\$695,165	\$
Expenditures During FY 06:	\$517,813	\$712,913	\$
Per Capita Revenue:	\$15	\$21	\$
Per Capita Expenditures:	\$19	\$22	\$
Operating Income (loss):	-\$115,078	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	3.55%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$18,392	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$1	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lanterman Park District**

Unit Code: **051/010/12**

County: **LAWRENCE**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$15,409

Equalized Assessed Valuation:

\$2,000,000

Population:

2,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$28,367	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$16,545	\$208,320	\$122,676
Expenditures During FY 06:	\$18,716	\$210,288	\$127,465
Per Capita Revenue:	\$8	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	-\$2,171	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	139.97%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$26,196	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$13	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Le Roy Park District

Unit Code: 064/010/12

County: MCLEAN

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$152,060

Equalized Assessed Valuation:

\$72,758,026

Population:

5,000

Employees:

Full Time:

Part Time:

33

Salaries Paid:

\$57,117

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$54,566	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$11	\$52	\$18
Revenue Collected During FY 06:	\$129,528	\$208,320	\$122,676
Expenditures During FY 06:	\$138,518	\$210,288	\$127,465
Per Capita Revenue:	\$26	\$72	\$37
Per Capita Expenditures:	\$28	\$68	\$36
Revenues over (under) Expenditures:	-\$8,990	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	32.90%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$45,576	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$9	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$45,577	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lemont Park District**

Unit Code: **016/405/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,144,180

Equalized Assessed Valuation:

\$815,441,997

Population:

19,953

Employees:

Full Time:

16

Part Time:

50

Salaries Paid:

\$1,118,618

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,342,452	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$67	\$66	\$35
Revenue Collected During FY 06:	\$2,740,679	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,529,381	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$137	\$178	\$140
Per Capita Expenditures:	\$127	\$169	\$133
Revenues over (under) Expenditures:	\$211,298	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	61.43%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,553,751	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$78	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,382,603	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$475,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$24	\$317	\$198
General Obligation Debt over EAV:	0.06%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lena Park District**

Unit Code: **089/020/12** County: **STEPHENSON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,068,000**

Equalized Assessed Valuation: **\$62,743,141**

Population: **4,778**

Employees:

Full Time:

Part Time: **104**

Salaries Paid: **\$164,292**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$118,777	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$25	\$52	\$18
Revenue Collected During FY 06:	\$319,299	\$208,320	\$122,676
Expenditures During FY 06:	\$301,469	\$210,288	\$127,465
Per Capita Revenue:	\$67	\$72	\$37
Per Capita Expenditures:	\$63	\$68	\$36
Revenues over (under) Expenditures:	\$17,830	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-32.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$98,095	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$21	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	-\$98,095	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,207,220	\$211,143	\$
Per Capita Debt:	\$253	\$51	\$
General Obligation Debt over EAV:	0.47%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lewistown Park District**

Unit Code: **029/030/12** County: **FULTON**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$174,260**

Equalized Assessed Valuation: **\$21,248,532**

Population: **3,234**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$13,507**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$39,162	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$12	\$52	\$18
Revenue Collected During FY 06:	\$58,761	\$208,320	\$122,676
Expenditures During FY 06:	\$69,315	\$210,288	\$127,465
Per Capita Revenue:	\$18	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	-\$10,554	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	41.27%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$28,608	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$9	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$12,000	\$211,143	\$
Per Capita Debt:	\$4	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lexington Park District**

Unit Code: **064/020/12**

County: **MCLEAN**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$95,938

Equalized Assessed Valuation:

\$51,926,723

Population:

3,000

Employees:

Full Time:

Part Time:

24

Salaries Paid:

\$46,181

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$40,020	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$13	\$52	\$18
Revenue Collected During FY 06:	\$162,422	\$208,320	\$122,676
Expenditures During FY 06:	\$166,012	\$210,288	\$127,465
Per Capita Revenue:	\$54	\$72	\$37
Per Capita Expenditures:	\$55	\$68	\$36
Revenues over (under) Expenditures:	-\$3,590	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	21.94%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$36,430	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$36,430	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Limestone Park District**

Unit Code: **046/020/12**

County: **KANKAKEE**

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$150,000

Equalized Assessed Valuation:

\$91,323,958

Population:

4,000

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$31,792

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$28,171	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$7	\$52	\$18
Revenue Collected During FY 06:	\$151,756	\$208,320	\$122,676
Expenditures During FY 06:	\$119,928	\$210,288	\$127,465
Per Capita Revenue:	\$38	\$72	\$37
Per Capita Expenditures:	\$30	\$68	\$36
Revenues over (under) Expenditures:	\$31,828	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	50.03%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$59,999	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$15	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	-\$248,429	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Lincoln Park District**

Unit Code: **054/020/12**

County: **LOGAN**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,109,216

Equalized Assessed Valuation:

\$146,826,958

Population:

15,100

Employees:

Full Time:

7

Part Time:

15

Salaries Paid:

\$382,378

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$144,528	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$10	\$52	\$18
Revenue Collected During FY 06:	\$732,559	\$208,320	\$122,676
Expenditures During FY 06:	\$778,629	\$210,288	\$127,465
Per Capita Revenue:	\$49	\$72	\$37
Per Capita Expenditures:	\$52	\$68	\$36
Revenues over (under) Expenditures:	-\$46,070	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	14.53%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$113,143	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$7	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$48,099	\$25,508	\$
Total Unrestricted Net Assets:	\$751,647	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,075,000	\$211,143	\$
Per Capita Debt:	\$137	\$51	\$
General Obligation Debt over EAV:	1.41%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lindenhurst Park District**

Unit Code: **049/085/12**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,430,739

Equalized Assessed Valuation:

\$321,555,265

Population:

14,000

Employees:

Full Time:

7

Part Time:

7

Salaries Paid:

\$608,410

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$155,210	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$11	\$66	\$35
Revenue Collected During FY 06:	\$1,750,638	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,776,642	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$125	\$178	\$140
Per Capita Expenditures:	\$127	\$169	\$133
Revenues over (under) Expenditures:	-\$26,004	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	7.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$129,206	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$9	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$82,622	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,864,413	\$9,269,170	\$5,890,393
Per Capita Debt:	\$133	\$317	\$198
General Obligation Debt over EAV:	0.57%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lisle Park District**

Unit Code: **022/130/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,706,843

Equalized Assessed Valuation:

\$1,145,489,472

Population:

30,000

Employees:

Full Time:

35

Part Time:

383

Salaries Paid:

\$2,687,900

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,094,859	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$70	\$66	\$35
Revenue Collected During FY 06:	\$4,810,994	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,508,334	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$160	\$178	\$140
Per Capita Expenditures:	\$150	\$169	\$133
Revenues over (under) Expenditures:	\$302,660	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.38%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,820,655	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$61	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,796,315	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,435,001	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,853,889	\$9,269,170	\$5,890,393
Per Capita Debt:	\$395	\$317	\$198
General Obligation Debt over EAV:	0.81%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,479,353	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$83	\$42	\$
Revenue Collected During FY 06:	\$1,534,883	\$695,165	\$
Expenditures During FY 06:	\$1,971,930	\$712,913	\$
Per Capita Revenue:	\$51	\$21	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	-\$437,047	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	132.82%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,619,170	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$87	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Litchfield Park District**

Unit Code: **068/010/12**

County: **MONTGOME**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$345,995

Equalized Assessed Valuation:

\$61,647,194

Population:

6,815

Employees:

Full Time:

3

Part Time:

6

Salaries Paid:

\$124,397

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$59,697	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$263,512	\$208,320	\$122,676
Expenditures During FY 06:	\$272,513	\$210,288	\$127,465
Per Capita Revenue:	\$39	\$72	\$37
Per Capita Expenditures:	\$40	\$68	\$36
Revenues over (under) Expenditures:	-\$9,001	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	20.94%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$57,054	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$98,159	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$200,000	\$211,143	\$
Per Capita Debt:	\$29	\$51	\$
General Obligation Debt over EAV:	0.32%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lockport Park District**

Unit Code: **099/050/12**

County: **WILL**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,709,080

Equalized Assessed Valuation:

\$1,570,094,765

Population:

70,000

Employees:

Full Time:

33

Part Time:

386

Salaries Paid:

\$3,066,583

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$841,235	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$12	\$66	\$35
Revenue Collected During FY 06:	\$5,492,644	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,453,303	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$78	\$178	\$140
Per Capita Expenditures:	\$64	\$169	\$133
Revenues over (under) Expenditures:	\$1,039,341	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	33.58%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,495,576	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$21	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,674,444	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$6,142,528	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,234,258	\$9,269,170	\$5,890,393
Per Capita Debt:	\$189	\$317	\$198
General Obligation Debt over EAV:	0.84%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$7,927,224	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$113	\$42	\$
Revenue Collected During FY 06:	\$3,060,582	\$695,165	\$
Expenditures During FY 06:	\$3,006,367	\$712,913	\$
Per Capita Revenue:	\$44	\$21	\$
Per Capita Expenditures:	\$43	\$22	\$
Operating Income (loss):	\$54,215	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	318.21%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$9,566,627	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$137	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Lombard Park District

Unit Code: 022/140/12

County: DUPAGE

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,233,756

Equalized Assessed Valuation:

\$1,240,141,236

Population:

42,322

Employees:

Full Time:

34

Part Time:

326

Salaries Paid:

\$2,267,344

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$817,536	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$19	\$66	\$35
Revenue Collected During FY 06:	\$4,836,970	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,627,514	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$114	\$178	\$140
Per Capita Expenditures:	\$109	\$169	\$133
Revenues over (under) Expenditures:	\$209,456	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	18.00%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$832,977	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$20	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,461,359	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$188,041	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,032,016	\$9,269,170	\$5,890,393
Per Capita Debt:	\$143	\$317	\$198
General Obligation Debt over EAV:	0.39%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$617,292	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$15	\$42	\$
Revenue Collected During FY 06:	\$458,922	\$695,165	\$
Expenditures During FY 06:	\$566,739	\$712,913	\$
Per Capita Revenue:	\$11	\$21	\$
Per Capita Expenditures:	\$13	\$22	\$
Operating Income (loss):	-\$107,817	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	89.90%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$509,475	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$12	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12**

County: **MCDONOUGH**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$1,641,624

Equalized Assessed Valuation:

\$129,033,316

Population:

20,000

Employees:

Full Time:

12

Part Time:

114

Salaries Paid:

\$463,643

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$349,977	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$17	\$52	\$18
Revenue Collected During FY 06:	\$755,989	\$208,320	\$122,676
Expenditures During FY 06:	\$663,740	\$210,288	\$127,465
Per Capita Revenue:	\$38	\$72	\$37
Per Capita Expenditures:	\$33	\$68	\$36
Revenues over (under) Expenditures:	\$92,249	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	66.63%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$442,226	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$22	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$798,557	\$25,508	\$
Total Unrestricted Net Assets:	\$442,226	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$500,000	\$211,143	\$
Per Capita Debt:	\$25	\$51	\$
General Obligation Debt over EAV:	0.39%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manhattan Park District**

Unit Code: **099/055/12**

County: **WILL**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,881,600

Equalized Assessed Valuation:

\$174,900,002

Population:

6,000

Employees:

Full Time:

4

Part Time:

11

Salaries Paid:

\$137,680

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$238,271	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$40	\$52	\$18
Revenue Collected During FY 06:	\$614,788	\$208,320	\$122,676
Expenditures During FY 06:	\$393,896	\$210,288	\$127,465
Per Capita Revenue:	\$102	\$72	\$37
Per Capita Expenditures:	\$66	\$68	\$36
Revenues over (under) Expenditures:	\$220,892	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	119.11%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$469,163	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$78	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$70,076	\$25,508	\$
Total Unrestricted Net Assets:	\$399,087	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$37,886	\$211,143	\$
Per Capita Debt:	\$6	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$8,841	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$1	\$5	\$
Revenue Collected During FY 06:	\$69,316	\$19,512	\$
Expenditures During FY 06:	\$57,406	\$22,697	\$
Per Capita Revenue:	\$12	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	\$11,910	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	36.15%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$20,751	\$36,820	\$
Per Capita Ending Retained Earnings:	\$3	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marion Park District

Unit Code: 100/020/12 County: WILLIAMSON

Fiscal Year End: 6/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$895,395

Equalized Assessed Valuation: \$238,070,645

Population: 17,100

Employees:

Full Time: 6

Part Time: 28

Salaries Paid: \$257,974

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$66,020	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	-\$4	\$52	\$18
Revenue Collected During FY 06:	\$544,994	\$208,320	\$122,676
Expenditures During FY 06:	\$535,646	\$210,288	\$127,465
Per Capita Revenue:	\$32	\$72	\$37
Per Capita Expenditures:	\$31	\$68	\$36
Revenues over (under) Expenditures:	\$9,348	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-21.93%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$117,450	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$7	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	-\$117,450	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$625,000	\$211,143	\$
Per Capita Debt:	\$37	\$51	\$
General Obligation Debt over EAV:	0.26%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$661,302	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$39	\$5	\$
Revenue Collected During FY 06:	\$92,085	\$19,512	\$
Expenditures During FY 06:	\$182,011	\$22,697	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$11	\$2	\$
Operating Income (loss):	-\$89,926	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	347.32%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$632,154	\$36,820	\$
Per Capita Ending Retained Earnings:	\$37	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marrowbone Twp Park District

Unit Code: 070/010/12

County: MOULTRIE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$109,300

Equalized Assessed Valuation:

\$17,811,252

Population:

1,250

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$16,068

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$61,858	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$49	\$52	\$18
Revenue Collected During FY 06:	\$45,795	\$208,320	\$122,676
Expenditures During FY 06:	\$27,431	\$210,288	\$127,465
Per Capita Revenue:	\$37	\$72	\$37
Per Capita Expenditures:	\$22	\$68	\$36
Revenues over (under) Expenditures:	\$18,364	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	292.45%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$80,222	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$64	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$80,222	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mason City Park District**

Unit Code: **060/010/12**

County: **MASON**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$199,463

Equalized Assessed Valuation:

\$27,586,896

Population:

2,900

Employees:

Full Time:

Part Time:

28

Salaries Paid:

\$29,369

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$62,056	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$167,600	\$208,320	\$122,676
Expenditures During FY 06:	\$178,518	\$210,288	\$127,465
Per Capita Revenue:	\$58	\$72	\$37
Per Capita Expenditures:	\$62	\$68	\$36
Revenues over (under) Expenditures:	-\$10,918	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	28.65%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$51,138	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$62,057	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$95,000	\$211,143	\$
Per Capita Debt:	\$33	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: **015/030/12**

County: **COLES**

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$762,228

Equalized Assessed Valuation:

\$144,686,407

Population:

16,560

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$155,083

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$228,108	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$373,533	\$208,320	\$122,676
Expenditures During FY 06:	\$407,820	\$210,288	\$127,465
Per Capita Revenue:	\$23	\$72	\$37
Per Capita Expenditures:	\$25	\$68	\$36
Revenues over (under) Expenditures:	-\$34,287	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	47.53%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$193,821	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$210,542	\$25,508	\$
Total Unrestricted Net Assets:	\$88,127	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$615,000	\$211,143	\$
Per Capita Debt:	\$37	\$51	\$
General Obligation Debt over EAV:	0.43%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Maywood Park District

Unit Code: 016/810/12

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$73,419,628

Equalized Assessed Valuation:

\$79,419,628

Population:

26,987

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$92,412

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$49,593	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$226,452	\$208,320	\$122,676
Expenditures During FY 06:	\$228,562	\$210,288	\$127,465
Per Capita Revenue:	\$8	\$72	\$37
Per Capita Expenditures:	\$8	\$68	\$36
Revenues over (under) Expenditures:	-\$2,110	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	20.77%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$47,483	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$165,169	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$22,168	\$211,143	\$
Per Capita Debt:	\$1	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$524,341

Equalized Assessed Valuation:

\$102,757,824

Population:

300

Employees:

Full Time:

3

Part Time:

7

Salaries Paid:

\$125,564

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$257,891	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$860	\$52	\$18
Revenue Collected During FY 06:	\$310,525	\$208,320	\$122,676
Expenditures During FY 06:	\$360,044	\$210,288	\$127,465
Per Capita Revenue:	\$1,035	\$72	\$37
Per Capita Expenditures:	\$1,200	\$68	\$36
Revenues over (under) Expenditures:	-\$49,519	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	70.37%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$253,372	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$845	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$475,687	\$25,508	\$
Total Unrestricted Net Assets:	-\$430,293	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$589,000	\$211,143	\$
Per Capita Debt:	\$1,963	\$51	\$
General Obligation Debt over EAV:	0.57%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12**

County: **DUPAGE**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,764,977

Equalized Assessed Valuation:

\$362,759,882

Population:

9,700

Employees:

Full Time:

8

Part Time:

40

Salaries Paid:

\$490,385

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$354,923	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$37	\$66	\$35
Revenue Collected During FY 06:	\$1,345,296	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,226,824	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$139	\$178	\$140
Per Capita Expenditures:	\$126	\$169	\$133
Revenues over (under) Expenditures:	\$118,472	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.59%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$473,395	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$49	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$473,395	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,030,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$106	\$317	\$198
General Obligation Debt over EAV:	0.28%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12** County: **WASHINGTON**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$511,619**

Equalized Assessed Valuation: **\$68,576,709**

Population: **5,000**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$59,164**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$292,975	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$59	\$52	\$18
Revenue Collected During FY 06:	\$227,590	\$208,320	\$122,676
Expenditures During FY 06:	\$205,867	\$210,288	\$127,465
Per Capita Revenue:	\$46	\$72	\$37
Per Capita Expenditures:	\$41	\$68	\$36
Revenues over (under) Expenditures:	\$21,723	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	152.86%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$314,698	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$63	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$314,698	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **016/440/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,654,582

Equalized Assessed Valuation:

\$686,648,899

Population:

40,000

Employees:

Full Time:

17

Part Time:

97

Salaries Paid:

\$1,597,895

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$547,457	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$14	\$66	\$35
Revenue Collected During FY 06:	\$2,924,638	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,237,732	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$73	\$178	\$140
Per Capita Expenditures:	\$81	\$169	\$133
Revenues over (under) Expenditures:	-\$313,094	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	6.21%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$200,995	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$5	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$371,034	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$822,026	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,685,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$117	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12**

County: **WOODFORD**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$340,700

Equalized Assessed Valuation:

\$44,828,005

Population:

3,093

Employees:

Full Time:

Part Time:

35

Salaries Paid:

\$37,512

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$106,869	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$35	\$52	\$18
Revenue Collected During FY 06:	\$187,039	\$208,320	\$122,676
Expenditures During FY 06:	\$164,401	\$210,288	\$127,465
Per Capita Revenue:	\$60	\$72	\$37
Per Capita Expenditures:	\$53	\$68	\$36
Revenues over (under) Expenditures:	\$22,638	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	78.78%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$129,507	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$42	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,595	\$5,236	\$
Total Unreserved Funds:	\$87,912	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$381,000	\$211,143	\$
Per Capita Debt:	\$123	\$51	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Midlothian Park District**

Unit Code: **016/450/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,182,148

Equalized Assessed Valuation:

\$187,197,470

Population:

14,000

Employees:

Full Time:

4

Part Time:

6

Salaries Paid:

\$42,155

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$813,803	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$58	\$66	\$35
Revenue Collected During FY 06:	\$1,202,996	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,030,248	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$86	\$178	\$140
Per Capita Expenditures:	\$74	\$169	\$133
Revenues over (under) Expenditures:	\$172,748	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	95.76%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$986,551	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$70	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,591,166	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$503,064	\$9,269,170	\$5,890,393
Per Capita Debt:	\$36	\$317	\$198
General Obligation Debt over EAV:	0.20%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

Fiscal Year End: **8/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$33,434**

Equalized Assessed Valuation: **\$15,011,622**

Population: **1,700**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$19,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,428	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$1	\$52	\$18
Revenue Collected During FY 06:	\$52,485	\$208,320	\$122,676
Expenditures During FY 06:	\$51,091	\$210,288	\$127,465
Per Capita Revenue:	\$31	\$72	\$37
Per Capita Expenditures:	\$30	\$68	\$36
Revenues over (under) Expenditures:	\$1,394	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	7.48%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$3,822	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$3,822	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$42,850	\$211,143	\$
Per Capita Debt:	\$25	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$174,821**

Equalized Assessed Valuation: **\$27,437,541**

Population: **1,200**

Employees:

Full Time: **2**

Part Time: **10**

Salaries Paid: **\$47,403**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$101,006	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$84	\$52	\$18
Revenue Collected During FY 06:	\$94,883	\$208,320	\$122,676
Expenditures During FY 06:	\$84,235	\$210,288	\$127,465
Per Capita Revenue:	\$79	\$72	\$37
Per Capita Expenditures:	\$70	\$68	\$36
Revenues over (under) Expenditures:	\$10,648	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	31.52%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$26,551	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$22	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$26,551	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mokena Park District**

Unit Code: **099/060/12**

County: **WILL**

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,841,133

Equalized Assessed Valuation:

\$728,823,156

Population:

21,295

Employees:

Full Time:

12

Part Time:

112

Salaries Paid:

\$640,696

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,511,167	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$165	\$66	\$35
Revenue Collected During FY 06:	\$2,332,509	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,437,402	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$110	\$178	\$140
Per Capita Expenditures:	\$161	\$169	\$133
Revenues over (under) Expenditures:	-\$1,104,893	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	68.69%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,361,274	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$111	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,578,874	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,159,222	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,682,052	\$9,269,170	\$5,890,393
Per Capita Debt:	\$314	\$317	\$198
General Obligation Debt over EAV:	0.60%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$111,129	\$695,165	\$
Expenditures During FY 06:	\$193,243	\$712,913	\$
Per Capita Revenue:	\$5	\$21	\$
Per Capita Expenditures:	\$9	\$22	\$
Operating Income (loss):	-\$82,114	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	2932.57%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,666,978	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$266	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Momence Park District

Unit Code: 046/030/12

County: KANKAKEE

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$204,000

Equalized Assessed Valuation:

\$56,939,874

Population:

7,113

Employees:

Full Time:

1

Part Time:

5

Salaries Paid:

\$46,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$43,101	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$6	\$52	\$18
Revenue Collected During FY 06:	\$108,304	\$208,320	\$122,676
Expenditures During FY 06:	\$162,183	\$210,288	\$127,465
Per Capita Revenue:	\$15	\$72	\$37
Per Capita Expenditures:	\$23	\$68	\$36
Revenues over (under) Expenditures:	-\$53,879	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	7.30%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$11,847	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$11,848	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,000	\$211,143	\$
Per Capita Debt:	\$1	\$51	\$
General Obligation Debt over EAV:	0.02%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12**

County: **WARREN**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$303,008

Equalized Assessed Valuation:

\$58,254,857

Population:

10,799

Employees:

Full Time:

8

Part Time:

38

Salaries Paid:

\$274,777

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$93,722	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$9	\$52	\$18
Revenue Collected During FY 06:	\$270,521	\$208,320	\$122,676
Expenditures During FY 06:	\$258,463	\$210,288	\$127,465
Per Capita Revenue:	\$25	\$72	\$37
Per Capita Expenditures:	\$24	\$68	\$36
Revenues over (under) Expenditures:	\$12,058	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	40.64%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$105,030	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$10	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$36,153	\$25,508	\$
Total Unrestricted Net Assets:	\$69,761	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$177,645	\$211,143	\$
Per Capita Debt:	\$16	\$51	\$
General Obligation Debt over EAV:	0.19%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$151,783	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$14	\$5	\$
Revenue Collected During FY 06:	\$446,114	\$19,512	\$
Expenditures During FY 06:	\$441,224	\$22,697	\$
Per Capita Revenue:	\$41	\$2	\$
Per Capita Expenditures:	\$41	\$2	\$
Operating Income (loss):	\$4,890	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	35.51%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$156,673	\$36,820	\$
Per Capita Ending Retained Earnings:	\$15	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Morton Park District

Unit Code: 090/030/12

County: TAZEWELL

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,427,500

Equalized Assessed Valuation:

\$393,909,477

Population:

15,000

Employees:

Full Time:

6

Part Time:

65

Salaries Paid:

\$380,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$610,380	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$41	\$66	\$35
Revenue Collected During FY 06:	\$1,175,043	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,167,727	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$78	\$178	\$140
Per Capita Expenditures:	\$78	\$169	\$133
Revenues over (under) Expenditures:	\$7,316	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	87.15%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,017,696	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$68	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$670,182	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$380,067	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$933,950	\$9,269,170	\$5,890,393
Per Capita Debt:	\$62	\$317	\$198
General Obligation Debt over EAV:	0.10%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Morton Grove Park District**

Unit Code: **016/460/12** County: **COOK**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,869,105**

Equalized Assessed Valuation: **\$738,713,679**

Population: **22,451**

Employees:

Full Time: **23**

Part Time: **140**

Salaries Paid: **\$1,727,238**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$904,614	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$40	\$66	\$35
Revenue Collected During FY 06:	\$3,381,188	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,177,282	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$151	\$178	\$140
Per Capita Expenditures:	\$142	\$169	\$133
Revenues over (under) Expenditures:	\$203,906	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.89%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,108,518	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$49	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,768,155	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,400,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$62	\$317	\$198
General Obligation Debt over EAV:	0.19%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Moweaqua Township Park District

Unit Code: 086/010/12 County: SHELBY

Fiscal Year End: 4/30/2006

Accounting Method: Cash

Appropriation or Budget: \$112,000

Equalized Assessed Valuation: \$18,431,015

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$55,805	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$28	\$52	\$18
Revenue Collected During FY 06:	\$49,593	\$208,320	\$122,676
Expenditures During FY 06:	\$44,237	\$210,288	\$127,465
Per Capita Revenue:	\$25	\$72	\$37
Per Capita Expenditures:	\$22	\$68	\$36
Revenues over (under) Expenditures:	\$5,356	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	138.26%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$61,161	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$31	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

Fiscal Year End: **12/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,228,941**

Equalized Assessed Valuation: **\$1,737,813,552**

Population: **57,024**

Employees:

Full Time: **63**

Part Time: **293**

Salaries Paid: **\$5,369,713**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,948,603	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$34	\$66	\$35
Revenue Collected During FY 06:	\$10,418,639	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$10,652,301	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$183	\$178	\$140
Per Capita Expenditures:	\$187	\$169	\$133
Revenues over (under) Expenditures:	-\$233,662	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	16.10%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,714,941	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$30	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$12,656,606	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$14,258,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$250	\$317	\$198
General Obligation Debt over EAV:	0.33%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Sterling Park District**

Unit Code: **005/010/12**

County: **BROWN**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$84,864

Equalized Assessed Valuation:

\$20,943,907

Population:

2,300

Employees:

Full Time:

42

Part Time:

19

Salaries Paid:

\$21,823

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$34,775	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$55,306	\$208,320	\$122,676
Expenditures During FY 06:	\$61,041	\$210,288	\$127,465
Per Capita Revenue:	\$24	\$72	\$37
Per Capita Expenditures:	\$27	\$68	\$36
Revenues over (under) Expenditures:	-\$5,735	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	169.30%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$103,343	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$45	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,601	\$25,508	\$
Total Unrestricted Net Assets:	\$21,504	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$94,704	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$41	\$5	\$
Revenue Collected During FY 06:	\$20,093	\$19,512	\$
Expenditures During FY 06:	\$20,324	\$22,697	\$
Per Capita Revenue:	\$9	\$2	\$
Per Capita Expenditures:	\$9	\$2	\$
Operating Income (loss):	-\$231	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	407.27%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$82,773	\$36,820	\$
Per Capita Ending Retained Earnings:	\$36	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Mundelein Park District

Unit Code: 049/090/12

County: LAKE

Fiscal Year End:

12/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$23,773,078

Equalized Assessed Valuation:

\$903,057,220

Population:

33,000

Employees:

Full Time:

22

Part Time:

175

Salaries Paid:

\$2,915,186

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$319,295	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 06:	\$6,501,757	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,910,504	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$197	\$178	\$140
Per Capita Expenditures:	\$179	\$169	\$133
Revenues over (under) Expenditures:	\$591,253	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	4.70%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$277,815	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$8	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,178,568	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,235,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$128	\$317	\$198
General Obligation Debt over EAV:	0.47%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$266,500**

Equalized Assessed Valuation: **\$59,276,550**

Population: **9,200**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$49,031**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$642,768	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$70	\$52	\$18
Revenue Collected During FY 06:	\$257,055	\$208,320	\$122,676
Expenditures During FY 06:	\$266,314	\$210,288	\$127,465
Per Capita Revenue:	\$28	\$72	\$37
Per Capita Expenditures:	\$29	\$68	\$36
Revenues over (under) Expenditures:	-\$9,259	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	231.38%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$616,201	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$67	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$107,350	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$158,915	\$211,143	\$
Per Capita Debt:	\$17	\$51	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Naperville Park District

Unit Code: 022/160/12

County: DUPAGE

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,664,184

Equalized Assessed Valuation:

\$5,803,355,409

Population:

141,600

Employees:

Full Time:

105

Part Time:

1,123

Salaries Paid:

\$8,251,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$17,597,205	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$124	\$66	\$35
Revenue Collected During FY 06:	\$21,297,561	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$26,114,425	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$150	\$178	\$140
Per Capita Expenditures:	\$184	\$169	\$133
Revenues over (under) Expenditures:	-\$4,816,864	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	49.07%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$12,813,241	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$90	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,157,759	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$11,048,269	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$19,902,123	\$9,269,170	\$5,890,393
Per Capita Debt:	\$141	\$317	\$198
General Obligation Debt over EAV:	0.21%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,001,142	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$35	\$42	\$
Revenue Collected During FY 06:	\$4,454,786	\$695,165	\$
Expenditures During FY 06:	\$4,445,460	\$712,913	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	\$9,326	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	112.71%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,010,468	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$35	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Nauvoo Park District

Unit Code: 034/055/12

County: HANCOCK

Fiscal Year End:

5/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$22,300

Equalized Assessed Valuation:

\$20,193,294

Population:

1,071

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$550

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,567	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$7	\$52	\$18
Revenue Collected During FY 06:	\$19,937	\$208,320	\$122,676
Expenditures During FY 06:	\$19,990	\$210,288	\$127,465
Per Capita Revenue:	\$19	\$72	\$37
Per Capita Expenditures:	\$19	\$68	\$36
Revenues over (under) Expenditures:	-\$53	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	37.59%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$7,514	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$7	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: New Athens Park District

Unit Code: 088/050/12 County: ST. CLAIR

Fiscal Year End: 4/30/2006

Accounting Method: Cash

Appropriation or Budget: \$39,693

Equalized Assessed Valuation: \$20,491,888

Population: 2,000

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$4,964

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$72,048	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$36	\$52	\$18
Revenue Collected During FY 06:	\$42,559	\$208,320	\$122,676
Expenditures During FY 06:	\$54,739	\$210,288	\$127,465
Per Capita Revenue:	\$21	\$72	\$37
Per Capita Expenditures:	\$27	\$68	\$36
Revenues over (under) Expenditures:	-\$12,180	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	109.37%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$59,868	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **WILL**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,651,559**

Equalized Assessed Valuation: **\$909,992,327**

Population: **55,148**

Employees:

Full Time: **20**

Part Time: **80**

Salaries Paid: **\$1,420,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$77,685	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$1	\$66	\$35
Revenue Collected During FY 06:	\$2,350,504	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,302,625	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$43	\$178	\$140
Per Capita Expenditures:	\$42	\$169	\$133
Revenues over (under) Expenditures:	\$47,879	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-0.86%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$19,806	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,862,517	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,355,370	\$9,269,170	\$5,890,393
Per Capita Debt:	\$115	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$1,490,085	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$27	\$42	\$
Revenue Collected During FY 06:	\$2,307,726	\$695,165	\$
Expenditures During FY 06:	\$2,043,005	\$712,913	\$
Per Capita Revenue:	\$42	\$21	\$
Per Capita Expenditures:	\$37	\$22	\$
Operating Income (loss):	\$264,721	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	-61.45%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$1,255,364	\$1,693,147	\$
Per Capita Ending Retained Earnings:	-\$23	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Niles Park District

Unit Code: 016/480/12

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,289,052

Equalized Assessed Valuation:

\$1,136,653,120

Population:

22,750

Employees:

Full Time:

34

Part Time:

303

Salaries Paid:

\$2,547,212

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,187,063	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$140	\$66	\$35
Revenue Collected During FY 06:	\$5,622,892	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,795,222	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$247	\$178	\$140
Per Capita Expenditures:	\$211	\$169	\$133
Revenues over (under) Expenditures:	\$827,670	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	82.79%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,969,733	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$174	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$9,561,908	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,100,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$576	\$317	\$198
General Obligation Debt over EAV:	1.15%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$7,053,671	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$310	\$42	\$
Revenue Collected During FY 06:	\$1,661,527	\$695,165	\$
Expenditures During FY 06:	\$1,752,913	\$712,913	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$77	\$22	\$
Operating Income (loss):	-\$91,386	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	397.47%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$6,967,285	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$306	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nokomis Community Memorial
Park District**

Unit Code: **068/020/12** County: **MONTGOME**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$212,470**

Equalized Assessed Valuation: **\$18,409,126**

Population: **2,700**

Employees:

Full Time: **2**

Part Time: **18**

Salaries Paid: **\$31,132**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$40,668	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$100,006	\$208,320	\$122,676
Expenditures During FY 06:	\$93,103	\$210,288	\$127,465
Per Capita Revenue:	\$37	\$72	\$37
Per Capita Expenditures:	\$34	\$68	\$36
Revenues over (under) Expenditures:	\$6,903	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	51.10%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$47,571	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$47,571	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Norridge Park District

Unit Code: 016/490/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,255,711

Equalized Assessed Valuation:

\$489,976,402

Population:

14,362

Employees:

Full Time:

17

Part Time:

67

Salaries Paid:

\$1,394,412

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,757,058	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$122	\$66	\$35
Revenue Collected During FY 06:	\$2,045,861	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,904,934	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$142	\$178	\$140
Per Capita Expenditures:	\$133	\$169	\$133
Revenues over (under) Expenditures:	\$140,927	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	98.33%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,873,058	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$130	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,438,122	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,333,139	\$9,269,170	\$5,890,393
Per Capita Debt:	\$162	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$184,057	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$13	\$42	\$
Revenue Collected During FY 06:	\$929,010	\$695,165	\$
Expenditures During FY 06:	\$927,682	\$712,913	\$
Per Capita Revenue:	\$65	\$21	\$
Per Capita Expenditures:	\$65	\$22	\$
Operating Income (loss):	\$1,328	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	12.28%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$113,885	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$8	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: North Berwyn Park District

Unit Code: 016/495/12 County: COOK

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,796,049

Equalized Assessed Valuation: \$298,509,291

Population: 20,000

Employees:

Full Time: 8

Part Time: 20

Salaries Paid: \$556,075

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$248,142	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$12	\$66	\$35
Revenue Collected During FY 06:	\$1,052,613	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,085,748	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$53	\$178	\$140
Per Capita Expenditures:	\$54	\$169	\$133
Revenues over (under) Expenditures:	-\$33,135	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	19.80%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$215,007	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$11	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,102,582	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$305,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$15	\$317	\$198
General Obligation Debt over EAV:	0.10%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Clay Park District

Unit Code: 013/010/12

County: CLAY

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$70,503

Equalized Assessed Valuation:

\$26,389,412

Population:

5,585

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$12,472	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$58,032	\$208,320	\$122,676
Expenditures During FY 06:	\$52,763	\$210,288	\$127,465
Per Capita Revenue:	\$10	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$5,269	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	33.62%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$17,741	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$3	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,000	\$211,143	\$
Per Capita Debt:	\$3	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northbrook Park District

Unit Code: 016/500/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$37,800,936

Equalized Assessed Valuation:

\$2,525,013,940

Population:

34,688

Employees:

Full Time:

65

Part Time:

624

Salaries Paid:

\$6,131,176

Blended Component Units

Number Submitted = 1

Northbrook Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$14,939,701	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$431	\$66	\$35
Revenue Collected During FY 06:	\$14,545,353	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$20,999,630	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$419	\$178	\$140
Per Capita Expenditures:	\$605	\$169	\$133
Revenues over (under) Expenditures:	-\$6,454,277	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.41%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$8,485,424	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$245	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$13,271,259	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$17,915,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$516	\$317	\$198
General Obligation Debt over EAV:	0.71%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northfield Park District

Unit Code: 016/510/12

County: COOK

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,532,579

Equalized Assessed Valuation:

\$464,260,101

Population:

5,000

Employees:

Full Time:

5

Part Time:

71

Salaries Paid:

\$471,724

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$392,877	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$79	\$66	\$35
Revenue Collected During FY 06:	\$1,559,340	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,088,606	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$312	\$178	\$140
Per Capita Expenditures:	\$218	\$169	\$133
Revenues over (under) Expenditures:	\$470,734	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	75.01%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$816,611	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$163	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,044,455	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$175,002	\$9,269,170	\$5,890,393
Per Capita Debt:	\$35	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oak Brook Park District

Unit Code: 022/170/12

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,202,169

Equalized Assessed Valuation:

\$1,512,243,179

Population:

8,702

Employees:

Full Time:

21

Part Time:

214

Salaries Paid:

\$2,641,766

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,054,659	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$121	\$66	\$35
Revenue Collected During FY 06:	\$4,810,181	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,632,414	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$553	\$178	\$140
Per Capita Expenditures:	\$532	\$169	\$133
Revenues over (under) Expenditures:	\$177,767	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	24.45%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,132,426	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$130	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219,722	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,511,893	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,725,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$198	\$317	\$198
General Obligation Debt over EAV:	0.11%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$699,492	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$80	\$42	\$
Revenue Collected During FY 06:	\$856,072	\$695,165	\$
Expenditures During FY 06:	\$891,038	\$712,913	\$
Per Capita Revenue:	\$98	\$21	\$
Per Capita Expenditures:	\$102	\$22	\$
Operating Income (loss):	-\$34,966	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	127.85%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,139,218	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$131	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Forest Park District**

Unit Code: **016/520/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,770,181

Equalized Assessed Valuation:

\$445,166,500

Population:

28,051

Employees:

Full Time:

15

Part Time:

147

Salaries Paid:

\$1,139,751

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$1,290,947	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$46	\$66	\$35
Revenue Collected During FY 06:	\$2,162,087	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,306,306	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$77	\$178	\$140
Per Capita Expenditures:	\$82	\$169	\$133
Revenues over (under) Expenditures:	-\$144,219	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	0.48%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$10,965	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$919,995	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$40,612	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,679,945	\$9,269,170	\$5,890,393
Per Capita Debt:	\$60	\$317	\$198
General Obligation Debt over EAV:	0.26%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Lawn Park District**

Unit Code: **016/530/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,969,180

Equalized Assessed Valuation:

\$1,173,848,894

Population:

55,245

Employees:

Full Time:

52

Part Time:

369

Salaries Paid:

\$3,793,215

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,782,234	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$32	\$66	\$35
Revenue Collected During FY 06:	\$5,223,238	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,178,723	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$95	\$178	\$140
Per Capita Expenditures:	\$94	\$169	\$133
Revenues over (under) Expenditures:	\$44,515	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	36.90%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,910,861	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$35	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,361,026	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$7,038,126	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,852,743	\$9,269,170	\$5,890,393
Per Capita Debt:	\$196	\$317	\$198
General Obligation Debt over EAV:	0.17%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$2,321,790	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$42	\$42	\$
Revenue Collected During FY 06:	\$2,716,564	\$695,165	\$
Expenditures During FY 06:	\$2,772,637	\$712,913	\$
Per Capita Revenue:	\$49	\$21	\$
Per Capita Expenditures:	\$50	\$22	\$
Operating Income (loss):	-\$56,073	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	-52.44%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$1,454,066	\$1,693,147	\$
Per Capita Ending Retained Earnings:	-\$26	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oak Park Park District**

Unit Code: **016/540/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,115,537

Equalized Assessed Valuation:

\$1,481,423,309

Population:

50,824

Employees:

Full Time:

48

Part Time:

460

Salaries Paid:

\$3,609,754

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,770,362	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$35	\$66	\$35
Revenue Collected During FY 06:	\$11,463,917	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$7,955,025	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$226	\$178	\$140
Per Capita Expenditures:	\$157	\$169	\$133
Revenues over (under) Expenditures:	\$3,508,892	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	26.07%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,074,128	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$41	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$416,425	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,185,231	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$410,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$8	\$317	\$198
General Obligation Debt over EAV:	0.03%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oakbrook Terrace Park District

Unit Code: 022/180/12 County: DUPAGE

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,282,312

Equalized Assessed Valuation: \$327,854,661

Population: 3,000

Employees:

Full Time: 8

Part Time: 24

Salaries Paid: \$628,523

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$849,070	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$283	\$66	\$35
Revenue Collected During FY 06:	\$1,463,498	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,555,427	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$488	\$178	\$140
Per Capita Expenditures:	\$518	\$169	\$133
Revenues over (under) Expenditures:	-\$91,929	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	50.91%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$791,908	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$264	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,638,811	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$345,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$115	\$317	\$198
General Obligation Debt over EAV:	0.11%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Octavia Park District**

Unit Code: **064/030/12**

County: **MCLEAN**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$217,650

Equalized Assessed Valuation:

\$23,212,802

Population:

1,100

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$15,571

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$62,910	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$57	\$52	\$18
Revenue Collected During FY 06:	\$200,369	\$208,320	\$122,676
Expenditures During FY 06:	\$250,076	\$210,288	\$127,465
Per Capita Revenue:	\$182	\$72	\$37
Per Capita Expenditures:	\$227	\$68	\$36
Revenues over (under) Expenditures:	-\$49,707	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	5.28%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$13,203	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,203	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$68,500	\$211,143	\$
Per Capita Debt:	\$62	\$51	\$
General Obligation Debt over EAV:	0.30%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12**

County: **LIVINGSTON**

Fiscal Year End:

12/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$57,750

Equalized Assessed Valuation:

\$23,235,964

Population:

2,005

Employees:

Full Time:

Part Time:

19

Salaries Paid:

\$34,670

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$92,603	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$46	\$52	\$18
Revenue Collected During FY 06:	\$82,481	\$208,320	\$122,676
Expenditures During FY 06:	\$73,276	\$210,288	\$127,465
Per Capita Revenue:	\$41	\$72	\$37
Per Capita Expenditures:	\$37	\$68	\$36
Revenues over (under) Expenditures:	\$9,205	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	138.94%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$101,808	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$51	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$118,981	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,178,724

Equalized Assessed Valuation: \$182,486,835

Population: 4,700

Employees:

Full Time: 3

Part Time: 15

Salaries Paid: \$142,888

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$104,706	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$22	\$52	\$18
Revenue Collected During FY 06:	\$629,085	\$208,320	\$122,676
Expenditures During FY 06:	\$621,488	\$210,288	\$127,465
Per Capita Revenue:	\$134	\$72	\$37
Per Capita Expenditures:	\$132	\$68	\$36
Revenues over (under) Expenditures:	\$7,597	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	19.85%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$123,355	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$26	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$3,758,840	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$799,984	\$211,143	\$
Per Capita Debt:	\$170	\$51	\$
General Obligation Debt over EAV:	0.35%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oregon Park District**

Unit Code: **071/020/12**

County: **OGLE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,496,259

Equalized Assessed Valuation:

\$488,118,801

Population:

7,000

Employees:

Full Time:

15

Part Time:

62

Salaries Paid:

\$853,865

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$262,584	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$38	\$66	\$35
Revenue Collected During FY 06:	\$1,706,196	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,657,549	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$244	\$178	\$140
Per Capita Expenditures:	\$237	\$169	\$133
Revenues over (under) Expenditures:	\$48,647	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	20.36%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$337,551	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$48	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,118	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$665,732	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$655,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$94	\$317	\$198
General Obligation Debt over EAV:	0.13%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Oswegoland Park District

Unit Code: 047/010/12

County: KENDALL

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,539,813

Equalized Assessed Valuation:

\$1,007,086,697

Population:

34,800

Employees:

Full Time:

33

Part Time:

553

Salaries Paid:

\$3,354,404

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$564,706	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$16	\$66	\$35
Revenue Collected During FY 06:	\$6,159,408	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,256,101	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$177	\$178	\$140
Per Capita Expenditures:	\$180	\$169	\$133
Revenues over (under) Expenditures:	-\$96,693	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	7.48%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$468,013	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$13	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,981,385	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,834,498	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,438,874	\$9,269,170	\$5,890,393
Per Capita Debt:	\$99	\$317	\$198
General Obligation Debt over EAV:	0.23%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Palatine Park District**Unit Code: **016/560/12**County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$26,298,800

Equalized Assessed Valuation:

\$2,285,545,440

Population:

80,000

Employees:

Full Time:

75

Part Time:

975

Salaries Paid:

\$6,467,661

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$11,496,535	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$144	\$66	\$35
Revenue Collected During FY 06:	\$14,745,779	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$16,256,336	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$184	\$178	\$140
Per Capita Expenditures:	\$203	\$169	\$133
Revenues over (under) Expenditures:	-\$1,510,557	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	95.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$15,487,993	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$194	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$26,602,394	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$12,685,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$159	\$317	\$198
General Obligation Debt over EAV:	0.56%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,934,744	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$37	\$42	\$
Revenue Collected During FY 06:	\$2,012,486	\$695,165	\$
Expenditures During FY 06:	\$1,816,015	\$712,913	\$
Per Capita Revenue:	\$25	\$21	\$
Per Capita Expenditures:	\$23	\$22	\$
Operating Income (loss):	\$196,471	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	164.08%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,979,662	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$37	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Park Ridge Park District**

Unit Code: **016/580/12**

County: **COOK**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,526,741

Equalized Assessed Valuation:

\$1,494,513,196

Population:

37,775

Employees:

Full Time:

49

Part Time:

449

Salaries Paid:

\$4,276,856

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$5,512,973	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$146	\$66	\$35
Revenue Collected During FY 06:	\$10,916,364	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$11,698,851	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$289	\$178	\$140
Per Capita Expenditures:	\$310	\$169	\$133
Revenues over (under) Expenditures:	-\$782,487	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	45.61%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$5,335,486	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$141	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,234,045	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,085,017	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,285,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$113	\$317	\$198
General Obligation Debt over EAV:	0.29%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Paxton Park District

Unit Code: 027/010/12

County: FORD

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$361,235

Equalized Assessed Valuation:

\$42,084,222

Population:

5,500

Employees:

Full Time:

1

Part Time:

23

Salaries Paid:

\$85,660

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$11,332	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$209,355	\$208,320	\$122,676
Expenditures During FY 06:	\$225,495	\$210,288	\$127,465
Per Capita Revenue:	\$38	\$72	\$37
Per Capita Expenditures:	\$41	\$68	\$36
Revenues over (under) Expenditures:	-\$16,140	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	11.42%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$25,749	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$5	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$29,315	\$5,236	\$
Total Unreserved Funds:	-\$3,566	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$55,000	\$211,143	\$
Per Capita Debt:	\$10	\$51	\$
General Obligation Debt over EAV:	0.13%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Pearl City Park District

Unit Code: 089/030/12 County: STEPHENSON

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$133,468

Equalized Assessed Valuation: \$35,223,773

Population: 3,500

Employees:

Full Time:

Part Time: 11

Salaries Paid: \$28,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$21,283	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$6	\$52	\$18
Revenue Collected During FY 06:	\$92,016	\$208,320	\$122,676
Expenditures During FY 06:	\$101,928	\$210,288	\$127,465
Per Capita Revenue:	\$26	\$72	\$37
Per Capita Expenditures:	\$29	\$68	\$36
Revenues over (under) Expenditures:	-\$9,912	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	27.85%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$28,389	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$28,389	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$57,747	\$211,143	\$
Per Capita Debt:	\$16	\$51	\$
General Obligation Debt over EAV:	0.16%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Pekin Park District

Unit Code: 090/040/12

County: TAZEWELL

Fiscal Year End:

6/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,322,460

Equalized Assessed Valuation:

\$430,329,998

Population:

34,000

Employees:

Full Time:

38

Part Time:

369

Salaries Paid:

\$2,176,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$885,735	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 06:	\$3,843,350	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,138,531	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$113	\$178	\$140
Per Capita Expenditures:	\$122	\$169	\$133
Revenues over (under) Expenditures:	-\$295,181	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	18.04%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$746,476	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$22	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$499,899	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$432,646	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,362,870	\$9,269,170	\$5,890,393
Per Capita Debt:	\$69	\$317	\$198
General Obligation Debt over EAV:	0.55%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,470,108	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$73	\$42	\$
Revenue Collected During FY 06:	\$1,989,889	\$695,165	\$
Expenditures During FY 06:	\$1,860,679	\$712,913	\$
Per Capita Revenue:	\$59	\$21	\$
Per Capita Expenditures:	\$55	\$22	\$
Operating Income (loss):	\$129,210	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	127.95%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$2,380,708	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$70	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Phoenix Park District**

Unit Code: **016/590/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$57,460

Equalized Assessed Valuation:

\$7,488,362

Population:

2,900

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$3,807	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$1	\$52	\$18
Revenue Collected During FY 06:	\$27,133	\$208,320	\$122,676
Expenditures During FY 06:	\$25,461	\$210,288	\$127,465
Per Capita Revenue:	\$9	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$1,672	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	21.52%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$5,479	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Pitman Township Park District

Unit Code: 068/025/12 County: Montgomery

Fiscal Year End: 4/30/2006

Accounting Method: Cash

Appropriation or Budget: \$21,400

Equalized Assessed Valuation: \$7,868,132

Population: 507

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,947	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$6	\$52	\$18
Revenue Collected During FY 06:	\$16,026	\$208,320	\$122,676
Expenditures During FY 06:	\$	\$210,288	\$127,465
Per Capita Revenue:	\$32	\$72	\$37
Per Capita Expenditures:	\$	\$68	\$36
Revenues over (under) Expenditures:	\$16,026	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	0.00%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$18,973	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$37	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Plainfield Park District

Unit Code: 099/085/12

County: WILL

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,163,178

Equalized Assessed Valuation:

\$2,149,384,521

Population:

87,567

Employees:

Full Time:

36

Part Time:

338

Salaries Paid:

\$2,082,875

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,929,499	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$33	\$66	\$35
Revenue Collected During FY 06:	\$5,735,999	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,126,470	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$66	\$178	\$140
Per Capita Expenditures:	\$70	\$169	\$133
Revenues over (under) Expenditures:	-\$390,471	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	41.44%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,539,028	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$29	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$351,879	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,684,917	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,745,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$88	\$317	\$198
General Obligation Debt over EAV:	0.36%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$225,008	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$3	\$42	\$
Revenue Collected During FY 06:	\$225,101	\$695,165	\$
Expenditures During FY 06:	\$352,176	\$712,913	\$
Per Capita Revenue:	\$3	\$21	\$
Per Capita Expenditures:	\$4	\$22	\$
Operating Income (loss):	-\$127,075	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	27.81%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$97,933	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$1	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Pleasant Dale Park District

Unit Code: 016/600/12 **County:** COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,138,850

Equalized Assessed Valuation: \$494,009,035

Population: 20,000

Employees:

Full Time: 10

Part Time: 20

Salaries Paid: \$610,544

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,826,427	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$91	\$66	\$35
Revenue Collected During FY 06:	\$1,663,544	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,134,929	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$83	\$178	\$140
Per Capita Expenditures:	\$57	\$169	\$133
Revenues over (under) Expenditures:	\$528,615	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	207.51%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,355,042	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$118	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,810,280	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,144,645	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,017,158	\$9,269,170	\$5,890,393
Per Capita Debt:	\$351	\$317	\$198
General Obligation Debt over EAV:	0.66%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$1,066,129	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$53	\$42	\$
Revenue Collected During FY 06:	\$429,330	\$695,165	\$
Expenditures During FY 06:	\$699,663	\$712,913	\$
Per Capita Revenue:	\$21	\$21	\$
Per Capita Expenditures:	\$35	\$22	\$
Operating Income (loss):	-\$270,333	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	-191.02%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$1,336,462	\$1,693,147	\$
Per Capita Ending Retained Earnings:	-\$67	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Pleasant Hill Park District**

Unit Code: **075/020/12** County: **PIKE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$52,639**

Equalized Assessed Valuation: **\$13,491,527**

Population: **2,600**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$14,792**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$206,362	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$79	\$52	\$18
Revenue Collected During FY 06:	\$30,305	\$208,320	\$122,676
Expenditures During FY 06:	\$54,524	\$210,288	\$127,465
Per Capita Revenue:	\$12	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	-\$24,219	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	319.66%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$174,289	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$67	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Pleasure Driveway Park District

Unit Code: 072/030/12 **County:** PEORIA

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$77,828,694

Equalized Assessed Valuation: \$1,725,378,746

Population: 126,000

Employees:

Full Time: 188

Part Time: 1,261

Salaries Paid: \$11,392,892

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$4,347,273	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$35	\$66	\$35
Revenue Collected During FY 06:	\$32,488,076	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$31,831,663	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$258	\$178	\$140
Per Capita Expenditures:	\$253	\$169	\$133
Revenues over (under) Expenditures:	\$656,413	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	15.80%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$5,028,285	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$40	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,128,272	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,681,177	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$13,660,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$108	\$317	\$198
General Obligation Debt over EAV:	0.14%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Posen Park District**

Unit Code: **016/610/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$120,600

Equalized Assessed Valuation:

\$59,589,442

Population:

5,100

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$40,673

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$50,629	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$10	\$52	\$18
Revenue Collected During FY 06:	\$130,084	\$208,320	\$122,676
Expenditures During FY 06:	\$135,034	\$210,288	\$127,465
Per Capita Revenue:	\$26	\$72	\$37
Per Capita Expenditures:	\$26	\$68	\$36
Revenues over (under) Expenditures:	-\$4,950	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	33.83%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$45,679	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$9	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$45,679	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Princeton Park District

Unit Code: 006/010/12

County: BUREAU

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,751,465

Equalized Assessed Valuation:

\$126,860,010

Population:

7,200

Employees:

Full Time:

11

Part Time:

70

Salaries Paid:

\$549,488

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$	\$52	\$18
Revenue Collected During FY 06:	\$1	\$208,320	\$122,676
Expenditures During FY 06:	\$1	\$210,288	\$127,465
Per Capita Revenue:	\$	\$72	\$37
Per Capita Expenditures:	\$	\$68	\$36
Revenues over (under) Expenditures:	\$	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	0.00%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$672,753	\$211,143	\$
Per Capita Debt:	\$93	\$51	\$
General Obligation Debt over EAV:	0.51%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,365,655	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$467	\$5	\$
Revenue Collected During FY 06:	\$1,316,771	\$19,512	\$
Expenditures During FY 06:	\$1,374,905	\$22,697	\$
Per Capita Revenue:	\$183	\$2	\$
Per Capita Expenditures:	\$191	\$2	\$
Operating Income (loss):	-\$58,134	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	240.56%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$3,307,521	\$36,820	\$
Per Capita Ending Retained Earnings:	\$459	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: **098/020/12**

County: **WHITESIDE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$329,500

Equalized Assessed Valuation:

\$34,000,000

Population:

2,600

Employees:

Full Time:

1

Part Time:

15

Salaries Paid:

\$98,947

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$73,192	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$28	\$52	\$18
Revenue Collected During FY 06:	\$293,782	\$208,320	\$122,676
Expenditures During FY 06:	\$352,022	\$210,288	\$127,465
Per Capita Revenue:	\$113	\$72	\$37
Per Capita Expenditures:	\$135	\$68	\$36
Revenues over (under) Expenditures:	-\$58,240	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	15.61%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$54,952	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$21	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,952	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$164,931	\$211,143	\$
Per Capita Debt:	\$63	\$51	\$
General Obligation Debt over EAV:	0.12%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Prospect Heights Park District

Unit Code: 016/620/12 **County:** COOK

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,584,196

Equalized Assessed Valuation: \$346,890,926

Population: 15,200

Employees:

Full Time: 16

Part Time: 205

Salaries Paid: \$1,467,818

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$202,297	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$13	\$66	\$35
Revenue Collected During FY 06:	\$3,744,273	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,208,484	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$246	\$178	\$140
Per Capita Expenditures:	\$211	\$169	\$133
Revenues over (under) Expenditures:	\$535,789	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	7.23%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$231,938	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$15	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,304,780	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,735,112	\$9,269,170	\$5,890,393
Per Capita Debt:	\$772	\$317	\$198
General Obligation Debt over EAV:	3.40%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Putnam Twp Park District

Unit Code: 029/040/12 County: FULTON

Fiscal Year End: 4/30/2006

Accounting Method: Cash

Appropriation or Budget: \$56,400

Equalized Assessed Valuation: \$20,290,605

Population: 2,169

Employees:

Full Time: 3

Part Time: 1

Salaries Paid: \$6,489

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$11,859	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$5	\$52	\$18
Revenue Collected During FY 06:	\$57,114	\$208,320	\$122,676
Expenditures During FY 06:	\$44,848	\$210,288	\$127,465
Per Capita Revenue:	\$26	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	\$12,266	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	53.79%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$24,125	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$11	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Quincy Park District

Unit Code: 001/010/12

County: ADAMS

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,471,206

Equalized Assessed Valuation:

\$458,205,065

Population:

39,841

Employees:

Full Time:

26

Part Time:

282

Salaries Paid:

\$1,549,962

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,678,604	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$42	\$66	\$35
Revenue Collected During FY 06:	\$2,639,293	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,196,779	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$66	\$178	\$140
Per Capita Expenditures:	\$55	\$169	\$133
Revenues over (under) Expenditures:	\$442,514	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	98.48%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,163,378	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$54	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,043,181	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,288,066	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,347,214	\$9,269,170	\$5,890,393
Per Capita Debt:	\$34	\$317	\$198
General Obligation Debt over EAV:	0.17%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,311,897	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$83	\$42	\$
Revenue Collected During FY 06:	\$1,180,531	\$695,165	\$
Expenditures During FY 06:	\$1,237,301	\$712,913	\$
Per Capita Revenue:	\$30	\$21	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	-\$56,770	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	259.67%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$3,212,867	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$81	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Rantoul Park District**

Unit Code: **010/020/12**

County: **CHAMPAIGN**

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,002,799

Equalized Assessed Valuation:

\$104,041,981

Population:

12,885

Employees:

Full Time:

6

Part Time:

38

Salaries Paid:

\$275,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$173,812	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$13	\$66	\$35
Revenue Collected During FY 06:	\$851,318	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$897,819	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$66	\$178	\$140
Per Capita Expenditures:	\$70	\$169	\$133
Revenues over (under) Expenditures:	-\$46,501	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	27.55%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$247,311	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$19	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$247,311	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$120,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$9	\$317	\$198
General Obligation Debt over EAV:	0.12%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Raymond Park District**

Unit Code: **068/030/12**

County: **Montgomery**

Fiscal Year End:

7/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$16,518

Equalized Assessed Valuation:

\$9,489,033

Population:

925

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$400

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$5,392	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$6	\$52	\$18
Revenue Collected During FY 06:	\$36,027	\$208,320	\$122,676
Expenditures During FY 06:	\$35,541	\$210,288	\$127,465
Per Capita Revenue:	\$39	\$72	\$37
Per Capita Expenditures:	\$38	\$68	\$36
Revenues over (under) Expenditures:	\$486	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	16.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$5,878	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$6	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$5,878	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ridgeville Park District**

Unit Code: **016/640/12**

County: **COOK**

Fiscal Year End:

6/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$579,623

Equalized Assessed Valuation:

\$489,793,990

Population:

73,000

Employees:

Full Time:

5

Part Time:

58

Salaries Paid:

\$300,136

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$165,094	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$558,781	\$208,320	\$122,676
Expenditures During FY 06:	\$551,210	\$210,288	\$127,465
Per Capita Revenue:	\$8	\$72	\$37
Per Capita Expenditures:	\$8	\$68	\$36
Revenues over (under) Expenditures:	\$7,571	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	31.32%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$172,665	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$661,439	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: River Forest Park District

Unit Code: 016/660/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,097,323

Equalized Assessed Valuation:

\$488,961,811

Population:

12,400

Employees:

Full Time:

6

Part Time:

1

Salaries Paid:

\$342,539

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$298,647	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$24	\$66	\$35
Revenue Collected During FY 06:	\$1,331,752	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,014,494	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$107	\$178	\$140
Per Capita Expenditures:	\$82	\$169	\$133
Revenues over (under) Expenditures:	\$317,258	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	48.39%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$490,905	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$40	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,528,257	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,290,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$185	\$317	\$198
General Obligation Debt over EAV:	0.47%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: River Trails Park District

Unit Code: 016/670/12

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,428,883

Equalized Assessed Valuation:

\$548,098,026

Population:

15,000

Employees:

Full Time:

25

Part Time:

215

Salaries Paid:

\$2,020,579

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$523,037	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$35	\$66	\$35
Revenue Collected During FY 06:	\$3,922,363	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,111,616	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$261	\$178	\$140
Per Capita Expenditures:	\$274	\$169	\$133
Revenues over (under) Expenditures:	-\$189,253	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	8.12%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$333,784	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$22	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,113,309	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,412,295	\$9,269,170	\$5,890,393
Per Capita Debt:	\$561	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Riverdale Park District**

Unit Code: **016/650/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$315,000

Equalized Assessed Valuation:

\$75,475,363

Population:

100

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$111,973

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$191,861	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$1,919	\$52	\$18
Revenue Collected During FY 06:	\$262,561	\$208,320	\$122,676
Expenditures During FY 06:	\$192,142	\$210,288	\$127,465
Per Capita Revenue:	\$2,626	\$72	\$37
Per Capita Expenditures:	\$1,921	\$68	\$36
Revenues over (under) Expenditures:	\$70,419	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	136.50%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$262,280	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2,623	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$363,334	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$100,000	\$211,143	\$
Per Capita Debt:	\$1,000	\$51	\$
General Obligation Debt over EAV:	0.13%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Roanoke Park District**

Unit Code: **102/020/12**

County: **WOODFORD**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$113,200

Equalized Assessed Valuation:

\$27,434,770

Population:

2,000

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$34,866

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$41,110	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$120,708	\$208,320	\$122,676
Expenditures During FY 06:	\$107,002	\$210,288	\$127,465
Per Capita Revenue:	\$60	\$72	\$37
Per Capita Expenditures:	\$54	\$68	\$36
Revenues over (under) Expenditures:	\$13,706	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	51.23%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$54,816	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$27	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$54,816	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Rockford Park District

Unit Code: 101/010/12 **County:** WINNEBAGO

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$42,342,447

Equalized Assessed Valuation: \$2,590,801,577

Population: 204,986

Employees:

Full Time: 187

Part Time: 1,563

Salaries Paid: \$11,698,751

Blended Component Units

Number Submitted = 1

Rockford Park District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,729,389	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$38	\$66	\$35
Revenue Collected During FY 06:	\$28,433,921	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$25,629,662	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$139	\$178	\$140
Per Capita Expenditures:	\$125	\$169	\$133
Revenues over (under) Expenditures:	\$2,804,259	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	33.28%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$8,529,959	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$42	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,244,931	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$4,930,507	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$27,872,294	\$9,269,170	\$5,890,393
Per Capita Debt:	\$136	\$317	\$198
General Obligation Debt over EAV:	0.55%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Rolling Meadows Park District

Unit Code: 016/680/12 **County:** COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,843,800

Equalized Assessed Valuation: \$799,120,714

Population: 23,909

Employees:

Full Time: 41

Part Time: 160

Salaries Paid: \$2,439,810

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,435,968	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$60	\$66	\$35
Revenue Collected During FY 06:	\$5,965,458	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,961,901	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$250	\$178	\$140
Per Capita Expenditures:	\$249	\$169	\$133
Revenues over (under) Expenditures:	\$3,557	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	23.69%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,412,641	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$59	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,604,758	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$720,760	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,890,393	\$9,269,170	\$5,890,393
Per Capita Debt:	\$246	\$317	\$198
General Obligation Debt over EAV:	0.10%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$201,780	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$8	\$42	\$
Revenue Collected During FY 06:	\$12,666	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$1	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$12,666	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$189,114	\$1,693,147	\$
Per Capita Ending Retained Earnings:	-\$8	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Roselle Park District

Unit Code: 022/190/12

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,025,451

Equalized Assessed Valuation:

\$450,924,834

Population:

18,000

Employees:

Full Time:

12

Part Time:

47

Salaries Paid:

\$738,813

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$391,162	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 06:	\$1,772,649	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,567,745	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$98	\$178	\$140
Per Capita Expenditures:	\$87	\$169	\$133
Revenues over (under) Expenditures:	\$204,904	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	13.52%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$211,951	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$12	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$996,767	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$211,951	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,092,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$172	\$317	\$198
General Obligation Debt over EAV:	0.24%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Rosemont Park District

Unit Code: 016/690/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,336,075

Equalized Assessed Valuation:

\$286,118,880

Population:

4,220

Employees:

Full Time:

5

Part Time:

89

Salaries Paid:

\$382,293

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$3,674,444	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$871	\$66	\$35
Revenue Collected During FY 06:	\$958,635	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$813,754	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$227	\$178	\$140
Per Capita Expenditures:	\$193	\$169	\$133
Revenues over (under) Expenditures:	\$144,881	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	107.42%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$874,123	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$207	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$457,118	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$677,877	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$725,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$172	\$317	\$198
General Obligation Debt over EAV:	0.25%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Rossville Park District**

Unit Code: **092/010/12**

County: **VERMILION**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$42,000

Equalized Assessed Valuation:

\$17,944,546

Population:

1,360

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$18,733	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$28,800	\$208,320	\$122,676
Expenditures During FY 06:	\$23,711	\$210,288	\$127,465
Per Capita Revenue:	\$21	\$72	\$37
Per Capita Expenditures:	\$17	\$68	\$36
Revenues over (under) Expenditures:	\$5,089	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	100.47%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,822	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Round Lake Area Park District

Unit Code: 049/095/12 **County:** LAKE

Fiscal Year End: 6/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,238,500

Equalized Assessed Valuation: \$879,766,476

Population: 53,500

Employees:

Full Time: 65

Part Time: 90

Salaries Paid: \$2,944,078

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,344,883	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$44	\$66	\$35
Revenue Collected During FY 06:	\$7,316,835	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$7,230,670	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$137	\$178	\$140
Per Capita Expenditures:	\$135	\$169	\$133
Revenues over (under) Expenditures:	\$86,165	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	36.16%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,614,453	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$49	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,909,442	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,633,950	\$9,269,170	\$5,890,393
Per Capita Debt:	\$217	\$317	\$198
General Obligation Debt over EAV:	1.20%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Roxana Community Park District**

Unit Code: **057/020/12** County: **MADISON**

Fiscal Year End: **4/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$683,618**

Equalized Assessed Valuation: **\$81,407,101**

Population: **1,534**

Employees:

Full Time: **3**

Part Time: **36**

Salaries Paid: **\$162,041**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$206,839	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$135	\$52	\$18
Revenue Collected During FY 06:	\$406,336	\$208,320	\$122,676
Expenditures During FY 06:	\$348,788	\$210,288	\$127,465
Per Capita Revenue:	\$265	\$72	\$37
Per Capita Expenditures:	\$227	\$68	\$36
Revenues over (under) Expenditures:	\$57,548	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	75.80%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$264,387	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$172	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$39,534	\$25,508	\$
Total Unrestricted Net Assets:	\$646,734	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$475,000	\$211,143	\$
Per Capita Debt:	\$310	\$51	\$
General Obligation Debt over EAV:	0.58%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Salt Creek Rural Park District

Unit Code: 016/700/12 County: COOK

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,880,265

Equalized Assessed Valuation: \$211,225,575

Population: 8,500

Employees:

Full Time: 13

Part Time: 164

Salaries Paid: \$1,159,024

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$229,166	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$27	\$66	\$35
Revenue Collected During FY 06:	\$2,071,129	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,345,301	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$244	\$178	\$140
Per Capita Expenditures:	\$276	\$169	\$133
Revenues over (under) Expenditures:	-\$274,172	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-1.92%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$45,006	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$5	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,350,177	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,720,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$673	\$317	\$198
General Obligation Debt over EAV:	0.27%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: San Jose Park District

Unit Code: 060/020/12

County: MASON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$11,800

Equalized Assessed Valuation:

\$11,049,858

Population:

700

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$14,416	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$12,189	\$208,320	\$122,676
Expenditures During FY 06:	\$5,398	\$210,288	\$127,465
Per Capita Revenue:	\$17	\$72	\$37
Per Capita Expenditures:	\$8	\$68	\$36
Revenues over (under) Expenditures:	\$6,791	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	392.87%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$21,207	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$21,205	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sandwich Park District

Unit Code: 019/060/12

County: DEKALB

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$511,857

Equalized Assessed Valuation:

\$140,432,234

Population:

6,600

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$179,316

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$131,966	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$20	\$52	\$18
Revenue Collected During FY 06:	\$448,154	\$208,320	\$122,676
Expenditures During FY 06:	\$426,272	\$210,288	\$127,465
Per Capita Revenue:	\$68	\$72	\$37
Per Capita Expenditures:	\$65	\$68	\$36
Revenues over (under) Expenditures:	\$21,882	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	36.39%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$155,104	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$24	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$390,323	\$25,508	\$
Total Unrestricted Net Assets:	\$57,778	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$100,000	\$211,143	\$
Per Capita Debt:	\$15	\$51	\$
General Obligation Debt over EAV:	0.07%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Savanna Park District

Unit Code: 008/020/12

County: CARROLL

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$904,693

Equalized Assessed Valuation:

\$33,041,362

Population:

5,000

Employees:

Full Time:

3

Part Time:

19

Salaries Paid:

\$100,910

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$71,533	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$177,525	\$208,320	\$122,676
Expenditures During FY 06:	\$172,859	\$210,288	\$127,465
Per Capita Revenue:	\$36	\$72	\$37
Per Capita Expenditures:	\$35	\$68	\$36
Revenues over (under) Expenditures:	\$4,666	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	44.08%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$76,199	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$15	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$180,049	\$25,508	\$
Total Unrestricted Net Assets:	\$47,442	\$140,001	\$



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$120,000	\$211,143	\$
Per Capita Debt:	\$24	\$51	\$
General Obligation Debt over EAV:	0.36%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$570,378	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$114	\$5	\$
Revenue Collected During FY 06:	\$149,735	\$19,512	\$
Expenditures During FY 06:	\$147,659	\$22,697	\$
Per Capita Revenue:	\$30	\$2	\$
Per Capita Expenditures:	\$30	\$2	\$
Operating Income (loss):	\$2,076	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	387.69%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$572,454	\$36,820	\$
Per Capita Ending Retained Earnings:	\$114	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Schaumburg Park District

Unit Code: 016/710/12

County: COOK

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,636,402

Equalized Assessed Valuation:

\$3,710,945,915

Population:

75,386

Employees:

Full Time:

115

Part Time:

900

Salaries Paid:

\$9,408,771

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$355,473	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$5	\$66	\$35
Revenue Collected During FY 06:	\$16,136,262	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$14,758,077	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$214	\$178	\$140
Per Capita Expenditures:	\$196	\$169	\$133
Revenues over (under) Expenditures:	\$1,378,185	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	11.75%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,733,658	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$23	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,229,616	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$451,833	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$37,478,359	\$9,269,170	\$5,890,393
Per Capita Debt:	\$497	\$317	\$198
General Obligation Debt over EAV:	0.99%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$24,859,036	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$330	\$42	\$
Revenue Collected During FY 06:	\$2,549,631	\$695,165	\$
Expenditures During FY 06:	\$3,553,484	\$712,913	\$
Per Capita Revenue:	\$34	\$21	\$
Per Capita Expenditures:	\$47	\$22	\$
Operating Income (loss):	-\$1,003,853	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	676.16%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$24,027,230	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$319	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Skokie Park District

Unit Code: 016/720/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,437,964

Equalized Assessed Valuation:

\$2,456,332,999

Population:

63,585

Employees:

Full Time:

75

Part Time:

700

Salaries Paid:

\$6,898,501

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,372,010	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$53	\$66	\$35
Revenue Collected During FY 06:	\$14,130,597	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$12,619,666	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$222	\$178	\$140
Per Capita Expenditures:	\$198	\$169	\$133
Revenues over (under) Expenditures:	\$1,510,931	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.69%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,882,941	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$77	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$962,894	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$4,882,940	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$46,323,559	\$9,269,170	\$5,890,393
Per Capita Debt:	\$729	\$317	\$198
General Obligation Debt over EAV:	1.89%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: South Barrington Park District

Unit Code: 016/725/12 **County:** COOK

Fiscal Year End: 12/31/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,681,399

Equalized Assessed Valuation: \$395,602,349

Population: 3,760

Employees:

Full Time: 17

Part Time: 218

Salaries Paid: \$1,497,208

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,130,565	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$301	\$66	\$35
Revenue Collected During FY 06:	\$4,237,528	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,365,158	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$1,127	\$178	\$140
Per Capita Expenditures:	\$895	\$169	\$133
Revenues over (under) Expenditures:	\$872,370	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.95%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,377,935	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$366	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,732,476	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,421,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$3,038	\$317	\$198
General Obligation Debt over EAV:	0.31%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Prairie Park District**

Unit Code: **050/060/12** County: **LASALLE**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,522**

Equalized Assessed Valuation: **\$354,617,031**

Population: **5,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$26,937	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$5	\$52	\$18
Revenue Collected During FY 06:	\$40,584	\$208,320	\$122,676
Expenditures During FY 06:	\$44,998	\$210,288	\$127,465
Per Capita Revenue:	\$8	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	-\$4,414	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	50.05%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$22,523	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$5	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Springfield Park District

Unit Code: 083/010/12 County: SANGAMON

Fiscal Year End: 4/30/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$19,375,328

Equalized Assessed Valuation: \$1,918,993,118

Population: 115,000

Employees:

Full Time: 112

Part Time: 230

Salaries Paid: \$5,436,781

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,129,453	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$10	\$66	\$35
Revenue Collected During FY 06:	\$11,599,888	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$12,103,203	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$101	\$178	\$140
Per Capita Expenditures:	\$105	\$169	\$133
Revenues over (under) Expenditures:	-\$503,315	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	6.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$758,360	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$7	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,761,493	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$1,187,466	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,563,865	\$9,269,170	\$5,890,393
Per Capita Debt:	\$74	\$317	\$198
General Obligation Debt over EAV:	0.24%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: St. Charles Park District

Unit Code: 045/080/12

County: KANE

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$14,738,000

Equalized Assessed Valuation:

\$2,113,924,278

Population:

32,332

Employees:

Full Time:

60

Part Time:

240

Salaries Paid:

\$3,797,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,486,521	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$108	\$66	\$35
Revenue Collected During FY 06:	\$9,861,500	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,757,593	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$305	\$178	\$140
Per Capita Expenditures:	\$209	\$169	\$133
Revenues over (under) Expenditures:	\$3,103,907	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	69.24%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,678,927	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$145	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$20,128,654	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$29,437,345	\$9,269,170	\$5,890,393
Per Capita Debt:	\$910	\$317	\$198
General Obligation Debt over EAV:	0.88%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$3,279,895	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$101	\$42	\$
Revenue Collected During FY 06:	\$1,238,478	\$695,165	\$
Expenditures During FY 06:	\$1,354,283	\$712,913	\$
Per Capita Revenue:	\$38	\$21	\$
Per Capita Expenditures:	\$42	\$22	\$
Operating Income (loss):	-\$115,805	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	350.54%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$4,747,355	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$147	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12** County: **MADISON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,000**

Equalized Assessed Valuation: **\$33,884,591**

Population: **2,102**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$8,056**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$37,233	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$18	\$52	\$18
Revenue Collected During FY 06:	\$61,991	\$208,320	\$122,676
Expenditures During FY 06:	\$46,494	\$210,288	\$127,465
Per Capita Revenue:	\$29	\$72	\$37
Per Capita Expenditures:	\$22	\$68	\$36
Revenues over (under) Expenditures:	\$15,497	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	114.89%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$53,415	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$25	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$126,779	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Sterling Park District

Unit Code: 098/030/12

County: WHITESIDE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,316,215

Equalized Assessed Valuation:

\$202,811,861

Population:

20,200

Employees:

Full Time:

20

Part Time:

200

Salaries Paid:

\$1,473,143

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$647,949	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$32	\$66	\$35
Revenue Collected During FY 06:	\$3,446,680	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,027,143	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$171	\$178	\$140
Per Capita Expenditures:	\$199	\$169	\$133
Revenues over (under) Expenditures:	-\$580,463	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	1.68%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$67,486	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$3	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,395,715	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,165,001	\$9,269,170	\$5,890,393
Per Capita Debt:	\$206	\$317	\$198
General Obligation Debt over EAV:	0.54%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stites Park District**

Unit Code: **088/040/12**

County: **ST. CLAIR**

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$40,000

Equalized Assessed Valuation:

\$8,769,750

Population:

676

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$	\$52	\$18
Revenue Collected During FY 06:	\$50,029	\$208,320	\$122,676
Expenditures During FY 06:	\$34,612	\$210,288	\$127,465
Per Capita Revenue:	\$74	\$72	\$37
Per Capita Expenditures:	\$51	\$68	\$36
Revenues over (under) Expenditures:	\$15,417	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	44.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$15,417	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$23	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$100,839	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Stockton Park District

Unit Code: 043/020/12

County: JO DAVIESS

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$126,025

Equalized Assessed Valuation:

\$31,841,149

Population:

3,500

Employees:

Full Time:

1

Part Time:

14

Salaries Paid:

\$54,935

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$53,603	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$268,795	\$208,320	\$122,676
Expenditures During FY 06:	\$279,125	\$210,288	\$127,465
Per Capita Revenue:	\$77	\$72	\$37
Per Capita Expenditures:	\$80	\$68	\$36
Revenues over (under) Expenditures:	-\$10,330	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	15.56%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$43,425	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$43,426	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Stonington Park District

Unit Code: 011/009/12

County: CHRISTIAN

Fiscal Year End:

10/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$81,550

Equalized Assessed Valuation:

\$14,940,840

Population:

1,300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$52,758	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$41	\$52	\$18
Revenue Collected During FY 06:	\$68,605	\$208,320	\$122,676
Expenditures During FY 06:	\$80,301	\$210,288	\$127,465
Per Capita Revenue:	\$53	\$72	\$37
Per Capita Expenditures:	\$62	\$68	\$36
Revenues over (under) Expenditures:	-\$11,696	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	51.14%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$41,062	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$32	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Streamwood Park District

Unit Code: 016/740/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,784,930

Equalized Assessed Valuation:

\$723,319,302

Population:

26,100

Employees:

Full Time:

17

Part Time:

126

Salaries Paid:

\$1,887,599

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$675,857	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$26	\$66	\$35
Revenue Collected During FY 06:	\$4,144,744	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,037,023	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$159	\$178	\$140
Per Capita Expenditures:	\$155	\$169	\$133
Revenues over (under) Expenditures:	\$107,721	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	19.41%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$783,578	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$30	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$853,961	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$783,578	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,991,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$421	\$317	\$198
General Obligation Debt over EAV:	0.27%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Sugar Grove Park District

Unit Code: 045/020/12

County: KANE

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,350,000

Equalized Assessed Valuation:

\$364,773,779

Population:

9,000

Employees:

Full Time:

5

Part Time:

26

Salaries Paid:

\$457,529

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$435,962	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$48	\$66	\$35
Revenue Collected During FY 06:	\$1,157,148	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,050,959	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$129	\$178	\$140
Per Capita Expenditures:	\$117	\$169	\$133
Revenues over (under) Expenditures:	\$106,189	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	51.59%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$542,151	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$60	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$318,242	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$223,439	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$363,451	\$9,269,170	\$5,890,393
Per Capita Debt:	\$40	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12**

County: **COOK**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,519,005

Equalized Assessed Valuation:

\$128,355,789

Population:

10,391

Employees:

Full Time:

7

Part Time:

23

Salaries Paid:

\$225,467

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$492,788	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$47	\$52	\$18
Revenue Collected During FY 06:	\$556,823	\$208,320	\$122,676
Expenditures During FY 06:	\$580,023	\$210,288	\$127,465
Per Capita Revenue:	\$54	\$72	\$37
Per Capita Expenditures:	\$56	\$68	\$36
Revenues over (under) Expenditures:	-\$23,200	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	80.96%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$469,588	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$45	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$168,562	\$25,508	\$
Total Unrestricted Net Assets:	\$281,858	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$245,000	\$211,143	\$
Per Capita Debt:	\$24	\$51	\$
General Obligation Debt over EAV:	0.19%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sumner Park District

Unit Code: 101/020/12 County: WINNEBAGO

Fiscal Year End: 7/31/2006

Accounting Method: Cash

Appropriation or Budget: \$121,000

Equalized Assessed Valuation: \$67,769,721

Population: 33,000

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$9,288

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$27,317	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$1	\$52	\$18
Revenue Collected During FY 06:	\$93,207	\$208,320	\$122,676
Expenditures During FY 06:	\$67,469	\$210,288	\$127,465
Per Capita Revenue:	\$3	\$72	\$37
Per Capita Expenditures:	\$2	\$68	\$36
Revenues over (under) Expenditures:	\$25,738	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	78.64%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$53,055	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$2	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: **018/010/12** County: **Cumberland**

Fiscal Year End: **6/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,050**

Equalized Assessed Valuation: **\$14,643,582**

Population: **1,900**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$4,121**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$28,326	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$25,009	\$208,320	\$122,676
Expenditures During FY 06:	\$17,534	\$210,288	\$127,465
Per Capita Revenue:	\$13	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$7,475	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	204.18%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$35,801	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$19	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Sycamore Park District

Unit Code: 019/050/12

County: DEKALB

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$6,898,824

Equalized Assessed Valuation:

\$336,884,055

Population:

15,000

Employees:

Full Time:

15

Part Time:

157

Salaries Paid:

\$906,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$167,812	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$11	\$66	\$35
Revenue Collected During FY 06:	\$2,125,924	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,193,218	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$142	\$178	\$140
Per Capita Expenditures:	\$146	\$169	\$133
Revenues over (under) Expenditures:	-\$67,294	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	5.30%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$116,244	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$8	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$927,231	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$211,152	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,936,400	\$9,269,170	\$5,890,393
Per Capita Debt:	\$196	\$317	\$198
General Obligation Debt over EAV:	0.87%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Taylorville Comm Pleasure
Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

Fiscal Year End: **2/28/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$871,590**

Equalized Assessed Valuation: **\$157,883,194**

Population: **25,000**

Employees:

Full Time: **10**

Part Time: **20**

Salaries Paid: **\$452,872**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$360,859	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$609,799	\$208,320	\$122,676
Expenditures During FY 06:	\$613,815	\$210,288	\$127,465
Per Capita Revenue:	\$24	\$72	\$37
Per Capita Expenditures:	\$25	\$68	\$36
Revenues over (under) Expenditures:	-\$4,016	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	2.70%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$16,577	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$1	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$496,231	\$25,508	\$
Total Unrestricted Net Assets:	-\$360,516	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$779,519	\$211,143	\$
Per Capita Debt:	\$31	\$51	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$285,018	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$11	\$5	\$
Revenue Collected During FY 06:	\$530,662	\$19,512	\$
Expenditures During FY 06:	\$619,677	\$22,697	\$
Per Capita Revenue:	\$21	\$2	\$
Per Capita Expenditures:	\$25	\$2	\$
Operating Income (loss):	-\$89,015	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	86.54%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$536,269	\$36,820	\$
Per Capita Ending Retained Earnings:	\$21	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Teutopolis Park District

Unit Code: 025/020/12

County: EFFINGHAM

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$155,700

Equalized Assessed Valuation:

\$28,013,550

Population:

1,500

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$19,772

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$90,153	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$60	\$52	\$18
Revenue Collected During FY 06:	\$84,597	\$208,320	\$122,676
Expenditures During FY 06:	\$53,519	\$210,288	\$127,465
Per Capita Revenue:	\$56	\$72	\$37
Per Capita Expenditures:	\$36	\$68	\$36
Revenues over (under) Expenditures:	\$31,078	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	226.52%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$121,231	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$81	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **The Greater Brownstown Park District**

Unit Code: **026/030/12** County: **Fayette**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,306**

Equalized Assessed Valuation: **\$12,837,721**

Population: **1,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$25,635	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$20	\$52	\$18
Revenue Collected During FY 06:	\$21,324	\$208,320	\$122,676
Expenditures During FY 06:	\$36,639	\$210,288	\$127,465
Per Capita Revenue:	\$16	\$72	\$37
Per Capita Expenditures:	\$28	\$68	\$36
Revenues over (under) Expenditures:	-\$15,315	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	28.17%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$10,320	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$8	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$10,320	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Tinley Park Park District

Unit Code: 016/760/12

County: COOK

Fiscal Year End:

2/28/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,453,100

Equalized Assessed Valuation:

\$1,148,184,591

Population:

48,000

Employees:

Full Time:

24

Part Time:

100

Salaries Paid:

\$1,820,181

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,109,073	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$23	\$66	\$35
Revenue Collected During FY 06:	\$4,542,206	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,475,070	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$95	\$178	\$140
Per Capita Expenditures:	\$72	\$169	\$133
Revenues over (under) Expenditures:	\$1,067,136	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	62.62%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,176,209	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$45	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$10,836,512	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$15,685,340	\$9,269,170	\$5,890,393
Per Capita Debt:	\$327	\$317	\$198
General Obligation Debt over EAV:	1.30%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$6,951,641	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$145	\$42	\$
Revenue Collected During FY 06:	\$1,138,171	\$695,165	\$
Expenditures During FY 06:	\$1,136,517	\$712,913	\$
Per Capita Revenue:	\$24	\$21	\$
Per Capita Expenditures:	\$24	\$22	\$
Operating Income (loss):	\$1,654	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	643.26%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$7,310,754	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$152	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Toluca Park District

Unit Code: 059/010/12

County: MARSHALL

Fiscal Year End:

12/31/2006

Accounting Method:

Cash

Appropriation or Budget:

\$66,937

Equalized Assessed Valuation:

\$13,033,739

Population:

1,700

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$15,741

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$765	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$	\$52	\$18
Revenue Collected During FY 06:	\$68,282	\$208,320	\$122,676
Expenditures During FY 06:	\$66,937	\$210,288	\$127,465
Per Capita Revenue:	\$40	\$72	\$37
Per Capita Expenditures:	\$39	\$68	\$36
Revenues over (under) Expenditures:	\$1,345	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	3.15%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$2,110	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$1	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$190,992	\$211,143	\$
Per Capita Debt:	\$112	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tremont Area Park District

Unit Code: 090/070/12

County: TAZEWELL

Fiscal Year End:

3/31/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$144,720

Equalized Assessed Valuation:

\$81,860,080

Population:

4,600

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$28,984

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$59,694	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$13	\$52	\$18
Revenue Collected During FY 06:	\$141,214	\$208,320	\$122,676
Expenditures During FY 06:	\$113,688	\$210,288	\$127,465
Per Capita Revenue:	\$31	\$72	\$37
Per Capita Expenditures:	\$25	\$68	\$36
Revenues over (under) Expenditures:	\$27,526	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	76.72%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$87,220	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$19	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$87,220	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tri-State Park District**

Unit Code: **022/200/12** County: **DUPAGE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,000**

Equalized Assessed Valuation: **\$130,148,730**

Population: **5,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$59,386	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$11	\$52	\$18
Revenue Collected During FY 06:	\$70,437	\$208,320	\$122,676
Expenditures During FY 06:	\$133,230	\$210,288	\$127,465
Per Capita Revenue:	\$13	\$72	\$37
Per Capita Expenditures:	\$24	\$68	\$36
Revenues over (under) Expenditures:	-\$62,793	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	-2.56%	85.84%	51.18%
Ending Fund Balance for FY 06:	-\$3,407	\$123,180	\$51,079
Per Capita Ending Fund Balance:	-\$1	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$22,209	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tri-Township Park District**

Unit Code: **057/030/12** County: **MADISON**

Fiscal Year End: **3/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,306,718**

Equalized Assessed Valuation: **\$257,353,089**

Population: **13,278**

Employees:

Full Time: **3**

Part Time: **5**

Salaries Paid: **\$112,449**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$681,057	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$51	\$52	\$18
Revenue Collected During FY 06:	\$656,895	\$208,320	\$122,676
Expenditures During FY 06:	\$803,417	\$210,288	\$127,465
Per Capita Revenue:	\$49	\$72	\$37
Per Capita Expenditures:	\$61	\$68	\$36
Revenues over (under) Expenditures:	-\$146,522	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	66.53%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$534,535	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$40	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$534,535	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$747,125	\$211,143	\$
Per Capita Debt:	\$56	\$51	\$
General Obligation Debt over EAV:	0.23%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Urbana Park District

Unit Code: 010/030/12 **County:** CHAMPAIGN

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,307,390

Equalized Assessed Valuation: \$476,821,958

Population: 37,362

Employees:

Full Time: 47

Part Time: 374

Salaries Paid: \$2,056,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,418,862	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$92	\$66	\$35
Revenue Collected During FY 06:	\$3,646,840	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,454,891	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$98	\$178	\$140
Per Capita Expenditures:	\$92	\$169	\$133
Revenues over (under) Expenditures:	\$191,949	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	106.11%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,665,941	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$98	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,995,625	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,669,974	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,165,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$31	\$317	\$198
General Obligation Debt over EAV:	0.24%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$3,713	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$431,300	\$695,165	\$
Expenditures During FY 06:	\$509,282	\$712,913	\$
Per Capita Revenue:	\$12	\$21	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	-\$77,982	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	-0.55%	109.22%	0.00%
Ending Retained Earnings for FY 06:	-\$2,786	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valley Park District

Unit Code: 029/050/12

County: Fulton

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$31,600

Equalized Assessed Valuation:

\$18,000,000

Population:

1,000

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$7,689

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$21,319	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$28,034	\$208,320	\$122,676
Expenditures During FY 06:	\$25,704	\$210,288	\$127,465
Per Capita Revenue:	\$28	\$72	\$37
Per Capita Expenditures:	\$26	\$68	\$36
Revenues over (under) Expenditures:	\$2,330	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	92.01%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$23,649	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$24	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Vandalia Park District**

Unit Code: **026/020/12** County: **FAYETTE**

Fiscal Year End: **12/31/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$296,000**

Equalized Assessed Valuation: **\$52,164,708**

Population: **6,200**

Employees:

Full Time:

Part Time: **35**

Salaries Paid: **\$93,581**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$451,881	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$73	\$52	\$18
Revenue Collected During FY 06:	\$784,118	\$208,320	\$122,676
Expenditures During FY 06:	\$850,245	\$210,288	\$127,465
Per Capita Revenue:	\$126	\$72	\$37
Per Capita Expenditures:	\$137	\$68	\$36
Revenues over (under) Expenditures:	-\$66,127	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	52.15%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$443,397	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$72	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,690	\$25,508	\$
Total Unrestricted Net Assets:	\$433,485	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$45,000	\$211,143	\$
Per Capita Debt:	\$7	\$51	\$
General Obligation Debt over EAV:	0.09%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Venice Park District

Unit Code: 057/040/12

County: MADISON

Fiscal Year End:

4/30/2006

Accounting Method:

Cash

Appropriation or Budget:

\$152,900

Equalized Assessed Valuation:

\$11,998,154

Population:

2,528

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$51,010

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$73,830	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$29	\$52	\$18
Revenue Collected During FY 06:	\$171,404	\$208,320	\$122,676
Expenditures During FY 06:	\$168,953	\$210,288	\$127,465
Per Capita Revenue:	\$68	\$72	\$37
Per Capita Expenditures:	\$67	\$68	\$36
Revenues over (under) Expenditures:	\$2,451	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	44.72%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$75,550	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$30	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$75,450	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Vernon Hills Park District**

Unit Code: **049/097/12** County: **LAKE**

Fiscal Year End: **5/31/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,881,623**

Equalized Assessed Valuation: **\$1,101,080,595**

Population: **23,353**

Employees:

Full Time: **25**

Part Time: **270**

Salaries Paid: **\$1,749,344**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$282,056	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$12	\$66	\$35
Revenue Collected During FY 06:	\$4,516,227	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,088,871	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$193	\$178	\$140
Per Capita Expenditures:	\$175	\$169	\$133
Revenues over (under) Expenditures:	\$427,356	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	14.90%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$609,412	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$26	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,352,979	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$7,607,421	\$9,269,170	\$5,890,393
Per Capita Debt:	\$326	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Veterans Park District

Unit Code: 016/770/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,690,375

Equalized Assessed Valuation:

\$1,079,717,460

Population:

25,000

Employees:

Full Time:

32

Part Time:

135

Salaries Paid:

\$1,593,689

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$1,765,904	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$71	\$66	\$35
Revenue Collected During FY 06:	\$4,015,848	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,406,176	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$161	\$178	\$140
Per Capita Expenditures:	\$136	\$169	\$133
Revenues over (under) Expenditures:	\$609,672	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-33.71%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$1,148,232	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$46	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,206,761	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$2,435,908	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,125,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$325	\$317	\$198
General Obligation Debt over EAV:	0.35%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Walnut Park District**

Unit Code: **006/020/12**

County: **BUREAU**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$255,607

Equalized Assessed Valuation:

\$30,712,742

Population:

2,400

Employees:

Full Time:

2

Part Time:

10

Salaries Paid:

\$87,217

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$51,505	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$21	\$52	\$18
Revenue Collected During FY 06:	\$121,230	\$208,320	\$122,676
Expenditures During FY 06:	\$129,968	\$210,288	\$127,465
Per Capita Revenue:	\$51	\$72	\$37
Per Capita Expenditures:	\$54	\$68	\$36
Revenues over (under) Expenditures:	-\$8,738	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	32.91%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$42,767	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$42,586	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$55,000	\$211,143	\$
Per Capita Debt:	\$23	\$51	\$
General Obligation Debt over EAV:	0.18%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **DuPage**

Fiscal Year End: **10/30/2006**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,899**

Equalized Assessed Valuation: **\$39,814,629**

Population: **1,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$268,025	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$244	\$52	\$18
Revenue Collected During FY 06:	\$47,643	\$208,320	\$122,676
Expenditures During FY 06:	\$43,340	\$210,288	\$127,465
Per Capita Revenue:	\$43	\$72	\$37
Per Capita Expenditures:	\$39	\$68	\$36
Revenues over (under) Expenditures:	\$4,303	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	628.35%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$272,328	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$248	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$272,328	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Park District**

Unit Code: **022/195/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,094,660

Equalized Assessed Valuation:

\$436,215,424

Population:

13,363

Employees:

Full Time:

10

Part Time:

60

Salaries Paid:

\$445,610

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$193,043	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$14	\$66	\$35
Revenue Collected During FY 06:	\$1,123,495	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,010,171	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$84	\$178	\$140
Per Capita Expenditures:	\$76	\$169	\$133
Revenues over (under) Expenditures:	\$113,324	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	30.33%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$306,367	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$23	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,716,614	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$442,127	\$9,269,170	\$5,890,393
Per Capita Debt:	\$33	\$317	\$198
General Obligation Debt over EAV:	0.10%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$75,768	\$695,165	\$
Expenditures During FY 06:	\$71,448	\$712,913	\$
Per Capita Revenue:	\$6	\$21	\$
Per Capita Expenditures:	\$5	\$22	\$
Operating Income (loss):	\$4,320	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	131.31%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$93,818	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$7	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warsaw Park District**

Unit Code: **034/060/12**

County: **HANCOCK**

Fiscal Year End:

5/1/2006

Accounting Method:

Cash

Appropriation or Budget:

\$59,000

Equalized Assessed Valuation:

\$11,896,503

Population:

1,900

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$33,373	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$18	\$52	\$18
Revenue Collected During FY 06:	\$29,838	\$208,320	\$122,676
Expenditures During FY 06:	\$40,691	\$210,288	\$127,465
Per Capita Revenue:	\$16	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	-\$10,853	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	55.34%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$22,520	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$12	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Waterloo Park District**

Unit Code: **067/010/12**

County: **MONROE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,953,910

Equalized Assessed Valuation:

\$168,738,428

Population:

16,000

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$91,938

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$254,976	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$16	\$52	\$18
Revenue Collected During FY 06:	\$186,428	\$208,320	\$122,676
Expenditures During FY 06:	\$150,501	\$210,288	\$127,465
Per Capita Revenue:	\$12	\$72	\$37
Per Capita Expenditures:	\$9	\$68	\$36
Revenues over (under) Expenditures:	\$35,927	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	193.29%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$290,903	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$18	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,719	\$25,508	\$
Total Unrestricted Net Assets:	\$212,903	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$78,000	\$211,143	\$
Per Capita Debt:	\$5	\$51	\$
General Obligation Debt over EAV:	0.05%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$36,739	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$2	\$5	\$
Revenue Collected During FY 06:	\$64,465	\$19,512	\$
Expenditures During FY 06:	\$77,248	\$22,697	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$5	\$2	\$
Operating Income (loss):	-\$12,783	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	-64.11%	2.64%	0.00%
Ending Retained Earnings for FY 06:	-\$49,522	\$36,820	\$
Per Capita Ending Retained Earnings:	-\$3	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Watseka Park District**

Unit Code: **038/030/12**

County: **IROQUOIS**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$126,000

Equalized Assessed Valuation:

\$38,348,745

Population:

6,000

Employees:

Full Time:

2

Part Time:

12

Salaries Paid:

\$53,255

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$145,522	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$24	\$52	\$18
Revenue Collected During FY 06:	\$144,006	\$208,320	\$122,676
Expenditures During FY 06:	\$125,354	\$210,288	\$127,465
Per Capita Revenue:	\$24	\$72	\$37
Per Capita Expenditures:	\$21	\$68	\$36
Revenues over (under) Expenditures:	\$18,652	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	130.97%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$164,174	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$27	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,700	\$25,508	\$
Total Unrestricted Net Assets:	\$16,474	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wauconda Park District

Unit Code: 049/100/12

County: LAKE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,702,000

Equalized Assessed Valuation:

\$352,925,086

Population:

13,200

Employees:

Full Time:

11

Part Time:

55

Salaries Paid:

\$845,641

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$1,376,192	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$104	\$66	\$35
Revenue Collected During FY 06:	\$1,909,504	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,758,433	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$145	\$178	\$140
Per Capita Expenditures:	\$133	\$169	\$133
Revenues over (under) Expenditures:	\$151,071	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	86.85%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,527,263	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$116	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$3,009,408	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$576,032	\$9,269,170	\$5,890,393
Per Capita Debt:	\$44	\$317	\$198
General Obligation Debt over EAV:	0.16%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Waukegan Park District**

Unit Code: **049/110/12**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$38,589,000

Equalized Assessed Valuation:

\$1,387,359,256

Population:

87,901

Employees:

Full Time:

65

Part Time:

122

Salaries Paid:

\$4,183,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$6,695,600	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$76	\$66	\$35
Revenue Collected During FY 06:	\$9,556,675	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$5,909,733	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$109	\$178	\$140
Per Capita Expenditures:	\$67	\$169	\$133
Revenues over (under) Expenditures:	\$3,646,942	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	123.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$7,284,692	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$83	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,485,378	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$31,555,566	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$24,679,127	\$9,269,170	\$5,890,393
Per Capita Debt:	\$281	\$317	\$198
General Obligation Debt over EAV:	1.76%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,132,301	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$13	\$42	\$
Revenue Collected During FY 06:	\$2,768,973	\$695,165	\$
Expenditures During FY 06:	\$3,071,283	\$712,913	\$
Per Capita Revenue:	\$32	\$21	\$
Per Capita Expenditures:	\$35	\$22	\$
Operating Income (loss):	-\$302,310	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	27.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$829,121	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$9	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: West Chicago Park District

Unit Code: 022/210/12 **County:** DUPAGE

Fiscal Year End: 4/30/2006

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,949,301

Equalized Assessed Valuation: \$868,040,848

Population: 31,500

Employees:

Full Time: 18

Part Time: 130

Salaries Paid: \$1,258,578

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$689,225	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$22	\$66	\$35
Revenue Collected During FY 06:	\$3,029,366	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,763,610	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$96	\$178	\$140
Per Capita Expenditures:	\$88	\$169	\$133
Revenues over (under) Expenditures:	\$265,756	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.56%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$954,981	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$30	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,170,897	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$198,965	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,845,891	\$9,269,170	\$5,890,393
Per Capita Debt:	\$186	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Westchester Park District

Unit Code: 016/780/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,558,753

Equalized Assessed Valuation:

\$559,679,306

Population:

17,400

Employees:

Full Time:

14

Part Time:

80

Salaries Paid:

\$710,371

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$754,411	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$43	\$66	\$35
Revenue Collected During FY 06:	\$1,938,398	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,942,466	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$111	\$178	\$140
Per Capita Expenditures:	\$112	\$169	\$133
Revenues over (under) Expenditures:	-\$4,068	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	38.63%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$750,343	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$43	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$153,588	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,423,406	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,865,750	\$9,269,170	\$5,890,393
Per Capita Debt:	\$107	\$317	\$198
General Obligation Debt over EAV:	0.08%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$395,260	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$23	\$42	\$
Revenue Collected During FY 06:	\$200,966	\$695,165	\$
Expenditures During FY 06:	\$251,450	\$712,913	\$
Per Capita Revenue:	\$12	\$21	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	-\$50,484	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	137.12%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$344,776	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$20	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Western Springs Park District

Unit Code: 016/800/12 **County:** COOK

Fiscal Year End: 12/31/2006

Accounting Method: Cash With Assets

Appropriation or Budget: \$991,802

Equalized Assessed Valuation: \$557,353,036

Population: 12,493

Employees:

Full Time: 4

Part Time: 4

Salaries Paid: \$158,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$205,919	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$16	\$66	\$35
Revenue Collected During FY 06:	\$1,297,128	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$890,327	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$104	\$178	\$140
Per Capita Expenditures:	\$71	\$169	\$133
Revenues over (under) Expenditures:	\$406,801	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	73.27%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$652,302	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$52	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$146,554	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$594,961	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$612,243	\$9,269,170	\$5,890,393
Per Capita Debt:	\$49	\$317	\$198
General Obligation Debt over EAV:	0.10%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Westmont Park District

Unit Code: 022/220/12

County: DUPAGE

Fiscal Year End:

5/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,120,400

Equalized Assessed Valuation:

\$765,940,642

Population:

25,200

Employees:

Full Time:

20

Part Time:

100

Salaries Paid:

\$1,550,752

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$43,058	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$2	\$66	\$35
Revenue Collected During FY 06:	\$2,548,453	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,685,325	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$101	\$178	\$140
Per Capita Expenditures:	\$107	\$169	\$133
Revenues over (under) Expenditures:	-\$136,872	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	1.21%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$32,421	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$1	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$379,803	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$136,487	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$8,906,417	\$9,269,170	\$5,890,393
Per Capita Debt:	\$353	\$317	\$198
General Obligation Debt over EAV:	1.16%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,063,621	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$82	\$42	\$
Revenue Collected During FY 06:	\$705,712	\$695,165	\$
Expenditures During FY 06:	\$847,418	\$712,913	\$
Per Capita Revenue:	\$28	\$21	\$
Per Capita Expenditures:	\$34	\$22	\$
Operating Income (loss):	-\$141,706	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	224.20%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,899,915	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$75	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wheaton Park District

Unit Code: 022/230/12

County: DUPAGE

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$49,969,592

Equalized Assessed Valuation:

\$2,009,738,313

Population:

55,000

Employees:

Full Time:

80

Part Time:

1,000

Salaries Paid:

\$7,220,596

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$298,989	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$5	\$66	\$35
Revenue Collected During FY 06:	\$13,770,455	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$12,750,608	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$250	\$178	\$140
Per Capita Expenditures:	\$232	\$169	\$133
Revenues over (under) Expenditures:	\$1,019,847	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	6.50%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$828,836	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$15	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$720,729	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$3,139,053	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$42,175,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$767	\$317	\$198
General Obligation Debt over EAV:	0.00%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$14,781,923	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$269	\$42	\$
Revenue Collected During FY 06:	\$1,965,816	\$695,165	\$
Expenditures During FY 06:	\$2,395,803	\$712,913	\$
Per Capita Revenue:	\$36	\$21	\$
Per Capita Expenditures:	\$44	\$22	\$
Operating Income (loss):	-\$429,987	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	852.37%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$20,421,018	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$371	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wheeling Park District

Unit Code: 016/820/12

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$17,132,109

Equalized Assessed Valuation:

\$1,225,225,577

Population:

36,641

Employees:

Full Time:

56

Part Time:

450

Salaries Paid:

\$4,544,027

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$2,287,569	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$62	\$66	\$35
Revenue Collected During FY 06:	\$7,687,629	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$6,467,057	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$210	\$178	\$140
Per Capita Expenditures:	\$176	\$169	\$133
Revenues over (under) Expenditures:	\$1,220,572	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	42.80%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,768,192	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$76	\$67	\$44

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,629,981	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$992,283	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,401,260	\$9,269,170	\$5,890,393
Per Capita Debt:	\$311	\$317	\$198
General Obligation Debt over EAV:	0.43%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$941,000

Equalized Assessed Valuation:

\$96,524,293

Population:

7,000

Employees:

Full Time:

2

Part Time:

47

Salaries Paid:

\$188,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$101,949	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$15	\$52	\$18
Revenue Collected During FY 06:	\$475,636	\$208,320	\$122,676
Expenditures During FY 06:	\$508,822	\$210,288	\$127,465
Per Capita Revenue:	\$68	\$72	\$37
Per Capita Expenditures:	\$73	\$68	\$36
Revenues over (under) Expenditures:	-\$33,186	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	14.67%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$74,661	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$11	\$58	\$19

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,857	\$25,508	\$
Total Unrestricted Net Assets:	\$24,804	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$227,898	\$211,143	\$
Per Capita Debt:	\$33	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wilmette Park District

Unit Code: 016/830/12

County: COOK

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$24,812,947

Equalized Assessed Valuation:

\$1,625,889,391

Population:

27,600

Employees:

Full Time:

81

Part Time:

1,109

Salaries Paid:

\$8,250,417

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,219,499	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$117	\$66	\$35
Revenue Collected During FY 06:	\$16,969,395	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$15,319,757	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$615	\$178	\$140
Per Capita Expenditures:	\$555	\$169	\$133
Revenues over (under) Expenditures:	\$1,649,638	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	25.82%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$3,955,937	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$143	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$517,328	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$5,074,903	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$34,961,935	\$9,269,170	\$5,890,393
Per Capita Debt:	\$1,267	\$317	\$198
General Obligation Debt over EAV:	1.84%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **WILL**

Fiscal Year End: **4/30/2006**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,219**

Equalized Assessed Valuation: **\$85,155,599**

Population: **5,100**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$79,914**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$8,929	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$2	\$52	\$18
Revenue Collected During FY 06:	\$170,204	\$208,320	\$122,676
Expenditures During FY 06:	\$190,653	\$210,288	\$127,465
Per Capita Revenue:	\$33	\$72	\$37
Per Capita Expenditures:	\$37	\$68	\$36
Revenues over (under) Expenditures:	-\$20,449	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	10.79%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$20,580	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$4	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$20,580	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$51,000	\$211,143	\$
Per Capita Debt:	\$10	\$51	\$
General Obligation Debt over EAV:	0.06%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Winfield Park District

Unit Code: 022/235/12

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$272,614,198

Equalized Assessed Valuation:

\$239,128,073

Population:

9,000

Employees:

Full Time:

6

Part Time:

12

Salaries Paid:

\$560,318

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	-\$89,291	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	-\$10	\$66	\$35
Revenue Collected During FY 06:	\$1,535,432	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$1,451,891	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$171	\$178	\$140
Per Capita Expenditures:	\$161	\$169	\$133
Revenues over (under) Expenditures:	\$83,541	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	-2.81%	40.32%	34.89%
Ending Fund Balance for FY 06:	-\$40,750	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	-\$5	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,334,541	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$4,810,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$534	\$317	\$198
General Obligation Debt over EAV:	2.01%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winnebago Park District

Unit Code: 101/030/12

County: Winnebago

Fiscal Year End:

12/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$885,500

Equalized Assessed Valuation:

\$86,684,182

Population:

4,000

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$33,380

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$619,728	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$155	\$52	\$18
Revenue Collected During FY 06:	\$203,752	\$208,320	\$122,676
Expenditures During FY 06:	\$411,577	\$210,288	\$127,465
Per Capita Revenue:	\$51	\$72	\$37
Per Capita Expenditures:	\$103	\$68	\$36
Revenues over (under) Expenditures:	-\$207,825	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	100.08%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$411,903	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$103	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$411,903	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12**

County: **COOK**

Fiscal Year End:

3/31/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,941,162

Equalized Assessed Valuation:

\$1,287,833,985

Population:

14,000

Employees:

Full Time:

38

Part Time:

300

Salaries Paid:

\$2,701,146

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,867,786	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$276	\$66	\$35
Revenue Collected During FY 06:	\$4,533,477	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,835,991	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$324	\$178	\$140
Per Capita Expenditures:	\$274	\$169	\$133
Revenues over (under) Expenditures:	\$697,486	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	120.76%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$4,632,434	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$331	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$13,181	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$8,732,706	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,167,214	\$9,269,170	\$5,890,393
Per Capita Debt:	\$369	\$317	\$198
General Obligation Debt over EAV:	0.24%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$5,754,208	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$411	\$42	\$
Revenue Collected During FY 06:	\$4,298,989	\$695,165	\$
Expenditures During FY 06:	\$4,191,465	\$712,913	\$
Per Capita Revenue:	\$307	\$21	\$
Per Capita Expenditures:	\$299	\$22	\$
Operating Income (loss):	\$107,524	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	139.85%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,861,732	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$419	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winslow Park District

Unit Code: 089/040/12 County: STEPHENSON

Fiscal Year End: 4/30/2006

Accounting Method: Cash

Appropriation or Budget: \$22,070

Equalized Assessed Valuation: \$8,468,654

Population: 750

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$10,850	\$121,580	\$53,181
Per Capita Beginning Fund Balance:	\$14	\$52	\$18
Revenue Collected During FY 06:	\$20,987	\$208,320	\$122,676
Expenditures During FY 06:	\$21,149	\$210,288	\$127,465
Per Capita Revenue:	\$28	\$72	\$37
Per Capita Expenditures:	\$28	\$68	\$36
Revenues over (under) Expenditures:	-\$162	-\$1,968	\$1,533
Ratio of Fund Balance to Expenditures:	50.54%	85.84%	51.18%
Ending Fund Balance for FY 06:	\$10,688	\$123,180	\$51,079
Per Capita Ending Fund Balance:	\$14	\$58	\$19

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$5,236	\$
Total Unreserved Funds:	\$	\$23,364	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$25,508	\$
Total Unrestricted Net Assets:	\$	\$140,001	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$211,143	\$
Per Capita Debt:	\$	\$51	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$37,259	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$5	\$
Revenue Collected During FY 06:	\$	\$19,512	\$
Expenditures During FY 06:	\$	\$22,697	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,185	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.64%	0.00%
Ending Retained Earnings for FY 06:	\$	\$36,820	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wood Dale Park District**

Unit Code: **022/240/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,902,879

Equalized Assessed Valuation:

\$627,199,971

Population:

14,000

Employees:

Full Time:

21

Part Time:

107

Salaries Paid:

\$1,763,515

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$768,209	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$55	\$66	\$35
Revenue Collected During FY 06:	\$2,283,491	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$2,140,024	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$163	\$178	\$140
Per Capita Expenditures:	\$153	\$169	\$133
Revenues over (under) Expenditures:	\$143,467	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.11%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$858,424	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$61	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$292,260	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$858,424	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$5,912,332	\$9,269,170	\$5,890,393
Per Capita Debt:	\$422	\$317	\$198
General Obligation Debt over EAV:	0.56%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$4,844,668	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$346	\$42	\$
Revenue Collected During FY 06:	\$1,593,588	\$695,165	\$
Expenditures During FY 06:	\$1,719,972	\$712,913	\$
Per Capita Revenue:	\$114	\$21	\$
Per Capita Expenditures:	\$123	\$22	\$
Operating Income (loss):	-\$126,384	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	296.87%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$5,106,019	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$365	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Woodridge Park District**

Unit Code: **022/250/12**

County: **DUPAGE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,924,650

Equalized Assessed Valuation:

\$1,022,166,390

Population:

35,535

Employees:

Full Time:

31

Part Time:

373

Salaries Paid:

\$2,385,209

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$1,958,352	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$55	\$66	\$35
Revenue Collected During FY 06:	\$4,983,691	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$4,740,512	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$140	\$178	\$140
Per Capita Expenditures:	\$133	\$169	\$133
Revenues over (under) Expenditures:	\$243,179	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	30.02%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$1,422,923	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$40	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$128,020	\$995,831	\$167,901
Total Unrestricted Net Assets:	-\$610,554	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$9,508,581	\$9,269,170	\$5,890,393
Per Capita Debt:	\$268	\$317	\$198
General Obligation Debt over EAV:	0.78%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$2,619,813	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$74	\$42	\$
Revenue Collected During FY 06:	\$794,736	\$695,165	\$
Expenditures During FY 06:	\$1,431,764	\$712,913	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$40	\$22	\$
Operating Income (loss):	-\$637,028	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	138.49%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,982,785	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$56	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Worth Park District

Unit Code: 016/850/12

County: COOK

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,444,050

Equalized Assessed Valuation:

\$197,622,702

Population:

10,652

Employees:

Full Time:

4

Part Time:

26

Salaries Paid:

\$408,511

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$303,105	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$28	\$66	\$35
Revenue Collected During FY 06:	\$942,137	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$920,113	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$88	\$178	\$140
Per Capita Expenditures:	\$86	\$169	\$133
Revenues over (under) Expenditures:	\$22,024	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	40.12%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$369,124	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$35	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$760,764	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$275,382	\$9,269,170	\$5,890,393
Per Capita Debt:	\$26	\$317	\$198
General Obligation Debt over EAV:	0.13%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: York Center Park District

Unit Code: 022/260/12

County: DUPAGE

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,292,667

Equalized Assessed Valuation:

\$212,772,984

Population:

4,000

Employees:

Full Time:

5

Part Time:

15

Salaries Paid:

\$416,613

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$309,771	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$77	\$66	\$35
Revenue Collected During FY 06:	\$878,912	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$884,440	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$220	\$178	\$140
Per Capita Expenditures:	\$221	\$169	\$133
Revenues over (under) Expenditures:	-\$5,528	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	34.40%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$304,243	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$76	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$101,338	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$304,241	\$3,385,672	\$1,638,811

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,135,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$284	\$317	\$198
General Obligation Debt over EAV:	0.53%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$42	\$
Revenue Collected During FY 06:	\$	\$695,165	\$
Expenditures During FY 06:	\$	\$712,913	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	0.00%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Zion Park District**

Unit Code: **049/120/12**

County: **LAKE**

Fiscal Year End:

4/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,805,000

Equalized Assessed Valuation:

\$346,642,021

Population:

22,866

Employees:

Full Time:

25

Part Time:

98

Salaries Paid:

\$2,274,509

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,325,278	\$1,735,628	\$841,235
Per Capita Beginning Fund Balance:	\$102	\$66	\$35
Revenue Collected During FY 06:	\$4,175,614	\$5,269,514	\$3,029,366
Expenditures During FY 06:	\$3,988,853	\$4,966,372	\$3,208,484
Per Capita Revenue:	\$183	\$178	\$140
Per Capita Expenditures:	\$174	\$169	\$133
Revenues over (under) Expenditures:	\$186,761	\$303,142	\$177,767
Ratio of Fund Balance to Expenditures:	65.87%	40.32%	34.89%
Ending Fund Balance for FY 06:	\$2,627,362	\$1,911,993	\$986,551
Per Capita Ending Fund Balance:	\$115	\$67	\$44

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$1,706	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$995,831	\$167,901
Total Unrestricted Net Assets:	\$1,543,635	\$3,385,672	\$1,638,811



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$6,477,000	\$9,269,170	\$5,890,393
Per Capita Debt:	\$283	\$317	\$198
General Obligation Debt over EAV:	0.14%	0.59%	0.36%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,859,756	\$1,484,083	\$
Per Capita Beginning Retained Earnings for FY 06:	\$81	\$42	\$
Revenue Collected During FY 06:	\$1,660,918	\$695,165	\$
Expenditures During FY 06:	\$1,760,141	\$712,913	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$77	\$22	\$
Operating Income (loss):	-\$99,223	-\$17,748	\$
Ratio of Retained Earnings to Expenditures:	101.53%	109.22%	0.00%
Ending Retained Earnings for FY 06:	\$1,787,044	\$1,693,147	\$
Per Capita Ending Retained Earnings:	\$78	\$48	\$